

(B) As used in this section, "state agency" means every organized body, office, or agency established by the laws of the state for the exercise of any function of state government, including the nonprofit corporation formed under section 187.01 of the Revised Code, but not including the courts or any judicial agency, any state-assisted institution of higher education, or any local agency.

Sec. 123.28. As used in this section and in ~~section~~ sections 123.281 to 123.283, except as otherwise provided in those sections, of the Revised Code:

(A) "Culture" means any of the following:

(1) Visual, musical, dramatic, graphic, design, and other arts, including, but not limited to, architecture, dance, literature, motion pictures, music, painting, photography, sculpture, and theater, and the provision of training or education in these arts;

(2) The presentation or making available, in museums or other indoor or outdoor facilities, of principles of science and their development, use, or application in business, industry, or commerce or of the history, heritage, development, presentation, and uses of the arts described in division (A)(1) of this section and of transportation;

(3) The preservation, presentation, or making available of features of archaeological, architectural, environmental, or historical interest or significance in a state historical facility or a local historical facility.

(B) "Cultural organization" means either of the following:

(1) A governmental agency or Ohio nonprofit corporation, including the Ohio history connection, that provides programs or activities in areas directly concerned with culture;

(2) A regional arts and cultural district as defined in section 3381.01 of the Revised Code.

(C) "Cultural project" means all or any portion of an Ohio cultural facility for which the general assembly has made an appropriation or has specifically authorized the spending of money or the making of rental payments relating to the financing of construction.

(D) "Cooperative use agreement" means a contract between the Ohio facilities construction commission and a cultural organization providing the terms and conditions of the cooperative use of an Ohio cultural facility.

(E) "Costs of operation" means amounts required to manage an Ohio cultural facility that are incurred following the completion of construction of its cultural project, provided that both of the following apply:

(1) Those amounts either:

(a) Have been committed to a fund dedicated to that purpose;

(b) Equal the principal of any endowment fund, the income from which is dedicated to that purpose.

(2) The commission and the cultural organization have executed an agreement with respect to either of those funds.

(F) "Governmental agency" means a state agency, a state institution of higher education as defined in section 3345.12 of the Revised Code, a municipal corporation, county, township, or

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*Mike DeWine*

Mike DeWine, Governor

or transactions in the territory of a transformational major sports facility mixed-use project district, information regarding such payments by the thirty-first day of January of each year in a format prescribed by the department of taxation.

(4) The department of taxation may disclose taxpayer information regarding transactions, real or personal property, income, or business of any person to the governmental agency that owns, or holds a sufficient ownership interest in, a major sports facility as may be necessary for the administration of the provisions authorized by this section.

(K) The department of taxation shall develop forms necessary to implement and administer this section.

Sec. 123.282. The Ohio cultural and sports facility performance grant fund is created in the state treasury. The fund shall consist of all money remitted by the director of commerce under division (I) of section 169.08 of the Revised Code and amounts appropriated by the general assembly. The money in the fund shall be used as performance grants for Ohio cultural facility, Ohio sports facility, and major sports facility projects in accordance with sections 123.281 and 123.283 of the Revised Code. All investment earnings of the fund shall be credited to the fund.

Sec. 123.283. (A) As used in this section:

"Ohio sports facility" means all or a portion of a stadium, arena, tennis facility, motorsports complex, or other capital facility in this state. A primary purpose of the facility shall be to provide a site or venue for the presentation to the public of motorsports events, professional tennis tournaments, or events of one or more major or minor league professional athletic or sports teams that are associated with the state or with a city or region of the state. The facility shall be owned by or located on real property owned by the state or a governmental agency, a nonprofit corporation, or a new community authority as defined in section 349.01 of the Revised Code.

"Initial estimated construction or renovation cost" means the initial estimated cost to construct a new Ohio sports facility or Ohio cultural facility, or the initial estimated cost to renovate an existing Ohio sports facility or Ohio cultural facility, not including any site acquisition cost, and not including any other state funds awarded to, or to be spent on, the project, other than state funds awarded under this section.

(B) Funds from the Ohio cultural and sports facility performance grant fund created in section 123.282 of the Revised Code may be used to pay or reimburse up to fifteen per cent of the initial estimated construction or renovation cost, if the initial estimated construction or renovation cost is less than five hundred million dollars. State funds may be used to pay or reimburse up to twenty-five per cent of the initial estimated construction or renovation cost if the initial estimated construction or renovation cost is five hundred million dollars or greater. No grant may be of an amount greater than two hundred fifty million dollars. No state funds may be awarded under this section until all of the following conditions are met:

(1) In the case of an Ohio sports facility, the initial estimated construction or renovation cost is at least fifty million dollars, or in the case of an Ohio cultural facility, five million dollars. Any

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application and agreement requirements and materials, as provided for under this section, as well as any other factor, criteria, data, metric, measurement, or information or documents the controlling board determines necessary.

(C) Every person who owns real property located in, enters into a lease, license, use, or operating agreement for all or a portion of the building and facilities located in, or purchases or leases materials and items used in construction or renovation in the facility is subject to reporting requirements as may be required by the department of taxation, in consultation with the office of budget and management and the Ohio facilities construction commission, for the purposes of this section. Compliance with these requirements may be evidenced by an instrument that is duly recorded with the county recorder.

(D) The office of budget and management, Ohio facilities construction commission, and department of taxation, as applicable, may develop forms necessary to implement and administer this section.

Sec. 123.30. (A) As used in this section, "authorized flag" means any of the following:

(1) The official state flag as described in section 5.01 of the Revised Code;

(2) The United States flag;

(3) The POW/MIA flag as described in section 9.50 of the Revised Code;

(4) A flag containing the official logo of a state agency, so long as the flag has been approved by the governor or the governor's designee.

(B) Except as provided in division (C) of this section, no state agency or any entity that manages the grounds or buildings under the control of a state agency shall display on the grounds or building any flag except for an authorized flag.

(C) Division (B) of this section does not apply to the Ohio statehouse or the grounds of the Ohio statehouse.

Sec. 124.02. The director of administrative services and the state personnel board of review shall exercise all functions, powers, and duties that ~~formerly~~, on or before January 1, 1959, were by law actually devolved upon, vested in, and imposed upon the state civil service commission and the offices of commissioners and members and upon their employees, agents, and representatives.

~~Whenever in any law or rule of this state or any political subdivision, "state civil service commission," "commission," "commissioner" or "member," meaning the state civil service commission or the offices of commissioners or members of said commission, is used, such terms shall be construed as referring to the department of administrative services, the director of administrative services, the state personnel board of review, or the members of the state personnel board of review, as this chapter may require.~~

Sec. 124.07. (A) The director of administrative services shall appoint examiners, inspectors, clerks, and other assistants as necessary to carry out sections 124.01 to 124.64 of the Revised Code. The director may designate persons in or out of the service of the state to serve as examiners or assistants under the director's direction. An examiner or assistant shall receive the compensation for

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plus the supplement provided under division (E) of section 124.181 of the Revised Code, plus any supplements enacted into law that are added to schedule E-1 of this section.

(D) Notwithstanding any division of this section to the contrary, or division (E) or (G) of section 124.15 of the Revised Code with respect to requirements for step placement and advancement, no exempt employee other than a captain or equivalent officer in the state highway patrol shall be placed in step value 7 in range 17 of schedule E-1 of division ~~(B)(3)~~ (B) of this section.

Sec. 124.184. (A) As used in this section:

(1) "State agency" means every organized body, office, or agency established by the laws of the state for the exercise of any function of state government. "State agency" does not include any of the following:

(a) The public employees retirement system, Ohio police and fire pension fund, state teachers retirement system, school employees retirement system, and state highway patrol retirement system;

(b) A state institution of higher education as defined in section 3345.011 of the Revised Code;

(c) The nonprofit corporation formed under section 187.01 of the Revised Code.

(2) Notwithstanding the definition of "employee" in section 124.01 of the Revised Code, "state employee" means an individual holding a position subject to appointment, removal, promotion, or reduction by a state agency.

(B)(1) Not later than October 15, 2025, each state agency shall develop a plan for the agency's state employees to report to the agency's worksite or another location designated by the agency during the time the employees are performing their duties for the agency.

(2) Beginning January 1, 2026, a state agency shall require the agency's state employees to report to the agency's worksite or another location in accordance with the plan developed by the agency under division (B)(1) of this section. Except as provided in divisions (C) and (D) of this section, no state employee shall work from the employee's place of residence.

(C) Nothing in this section precludes a state agency from permitting a state employee employed by the agency to work from the employee's place of residence as a reasonable accommodation under Title I of the "Americans with Disabilities Act of 1990," 42 U.S.C. 12111, et seq. or Chapter 4112. of the Revised Code.

(D) A state agency may adopt a policy allowing an appointing authority or the appointing authority's designee to approve a state employee to work from the employee's place of residence or other off-site location under any of the following circumstances:

(1) During an occasional or emergent situation as required to complete a necessary or time-sensitive business function of the agency;

(2) Rare occasions where a health order or weather emergency requires an individual to remain at the individual's place of residence or to shelter in place;

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(3) Occasions where the agency's worksite is or may be closed on a temporary or ongoing basis, including remodeling an existing building, natural disaster, utility outage, security threat, or other occurrence that has or will result in such a closure;

(4) Except as provided in division (D)(5) of this section, the appointing authority or the appointing authority's designee determines that an employee, due to the employee's job classification or position, primarily performs the employee's duties for the agency in the field or another location designated by the agency that is not the employee's place of residence;

(5) Where the appointing authority or the appointing authority's designee determines that an employee is in a computer-related occupation as provided in sections 13(a)(1) and (17) of the "Fair Labor Standards Act of 1938," 29 U.S.C. 213, as defined in 29 C.F.R. 541.400;

(6) Where the appointing authority or the appointing authority's designee grants an employee an accommodation for a temporary medical condition not covered under division (C) of this section;

(7) Where the appointing authority or the appointing authority's designee determines that an employee's place of residence is forty or more miles from the agency's worksite;

(8) Where the appointing authority or the appointing authority's designee determines that the agency does not have adequate space or equipment for an employee at the agency's worksite.

(E) Nothing in this section shall interfere with an administrative policy regarding employee work location adopted by the supreme court, which is a separate branch of government established and vested with judicial power under Ohio Constitution, Article IV.

Sec. 124.385. (A) An employee is eligible for disability leave benefits under this section if the employee has completed one year of continuous state service immediately prior to the date of the disability and if any of the following applies:

(1) The employee is a full-time permanent employee and is eligible for sick leave credit pursuant to division (B) of section 124.382 of the Revised Code or is entitled to disability benefits under a collective bargaining agreement.

(2) The employee is a part-time permanent employee who has worked at least fifteen hundred hours within the twelve-month period immediately preceding the date of disability and is eligible for sick leave credit under division (B) of section 124.382 of the Revised Code.

(3) The employee is a full-time permanent or part-time permanent employee, is on disability leave or leave of absence for medical reasons, and would be eligible for sick leave credit pursuant to division (B) of section 124.382 of the Revised Code except that the employee is in no pay status due to the employee's medical condition.

(B) ~~The director of administrative services, by rule adopted in accordance with Chapter 119 of the Revised Code,~~ shall adopt a rule to establish a disability leave program. The rule shall include, but shall not be limited to, the following:

- (1) Procedures to be followed for determining disability;
- (2) Provisions for the allowance of disability leave due to illness or injury;
- (3) Provisions for the continuation of service credit for employees granted disability leave.

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disapproved.

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Date

*Mike DeWine*

Mike DeWine, Governor

Sec. 126.17. (A) As used in this section:

"Direct cost" means a cost that can be identified specifically with a particular final cost objective or that can be directly assigned to such activities relatively easily with a high degree of accuracy.

"Indirect cost" means a cost that is not readily identified with a particular project, function or activity, but is necessary for the general operation of the organization, and a cost not directly identified with a single, final cost objective, but identified with two or more final cost objectives or an intermediate cost objective.

"State grant" means funding provided by a state agency to a state grant recipient for which the agency does not require repayment.

"State grant recipient" means an entity that receives a state grant, whether for profit or nonprofit, a corporation, association, partnership, limited liability company, sole proprietorship, or other business entity. "State grant recipient" does not include an individual who receives state assistance that is not related to the individual's business.

(B) The director of budget and management shall establish and administer a centralized reporting system to receive financial status reports submitted by state grant recipients. The system shall be operational not later than one year after the effective date of this section. The director shall adopt rules, under Chapter 119. of the Revised Code, to set forth the information to be included in the financial status reports, the frequency at which reports shall be submitted, and guidelines for determining direct and indirect costs. The information required shall be intended to assist the state in oversight of public funds, and in evaluation of the effectiveness of grant programs. It shall include all of the following:

(1) An accounting of the expenditure of grant funds by a state grant recipient, which shall separately identify any amount expended by vendor and items purchased to directly benefit the public, and the amount of indirect costs;

(2) A project progress report;

(3) Confirmation that the state grant recipient is in compliance with any applicable laws or regulations.

The centralized reporting system shall enable a state agency to report, to the director, information regarding a state grant.

(C) A state agency shall inform a state grant recipient of the requirements of this section, and shall provide the name and contact information of each recipient, the amount of the grant, and other project-identifying information to the director of budget and management.

(D) A state grant recipient shall comply with the reporting requirements established under this section, with respect to each state grant that is awarded on or after the date that is one year after the effective date of this section.

Sec. 126.24. The OAKS support organization fund is hereby created in the state treasury for the purpose of paying the operating, development, and upgrade expenses of the state's enterprise

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disapproved. *RMD*

Date: *6/30/25*

*Mike DeWine*

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resource planning system. The fund shall consist of transfers received pursuant to division (A)(2) of section 126.12 of the Revised Code and agency payroll charge revenues that are designated to support the operating, development, and upgrade costs of the Ohio administrative knowledge system. ~~All investment earnings of the fund shall be credited to the fund.~~

Sec. 126.42. (A) Notwithstanding any provision of law to the contrary, the office of budget and management shall perform routine support for the following boards and commissions:

- (1) Architects board;
- (2) State chiropractic board;
- (3) State cosmetology and barber board;
- (4) Accountancy board;
- (5) State dental board;
- (6) Ohio occupational therapy, physical therapy, and athletic trainers board;
- (7) State board of registration for professional engineers and surveyors;
- (8) Board of embalmers and funeral directors;
- (9) State board of psychology;
- (10) Counselor, social worker, and marriage and family therapist board;
- (11) State veterinary medical licensing board;
- (12) Commission on Hispanic-Latino affairs;
- (13) Commission on African-Americans;
- (14) Chemical dependency professionals board;
- (15) State vision professionals board;
- (16) State speech and hearing professionals board;
- (17) New African immigrants commission.

(B)(1) For purposes of this section, the office of budget and management shall perform the following routine support services for the boards and commissions named in division (A) of this section unless the controlling board exempts a board or commission from this requirement on the recommendation of the office of budget and management:

- (a) Preparing and processing payroll and other personnel documents;
- (b) Preparing and processing vouchers, purchase orders, encumbrances, and other accounting documents;
- (c) Maintaining ledgers of accounts and balances;
- (d) Preparing and monitoring budgets and allotment plans in consultation with the boards and commissions;
- (e) Routine human resources and personnel services;
- (f) Other routine support services that the director of budget and management considers appropriate to achieve efficiency.

(2) In addition to the routine support services listed in division (B)(1) of this section, the office of budget and management may perform other services which a board or commission named

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organizations, institutions of higher education, and water conservation districts;

(7)(g) Other purposes, policies, programs, and priorities identified by the Ohio Lake Erie commission in coordination with state agencies or boards responsible for water protection and water management, provided that the purposes, policies, programs, and priorities align with a statewide strategic vision and comprehensive periodic water protection and restoration strategy.

(2) Money credited to or deposited in the fund shall not be used for the purchase of land or for the purchase of a conservation easement.

(C) Not later than August 31, 2020, and annually thereafter, the Ohio Lake Erie commission, in coordination with state agencies or boards responsible for water protection and water management, shall do both of the following:

(1) Prepare a report of the activities that were undertaken with respect to the fund during the immediately preceding fiscal year, including the revenues and expenses of the fund for the preceding fiscal year;

(2) Submit the report to the general assembly and to the governor.

(D) Within forty-five days after the report is submitted under division (C) of this section, the directors of the state agencies that contributed to the report and the executive director of the Lake Erie commission shall appear before both the house of representatives and senate committees that oversee state finance to testify on the report.

Sec. 126.62. (A) The all Ohio future fund is hereby created in the state treasury. The fund shall consist of money credited to it and any donations, gifts, bequests, or other money received for deposit in the fund. ~~All investment earnings of the fund shall be credited to the fund.~~ Money in the fund shall be used to promote economic development throughout the state, including infrastructure projects and other infrastructure improvements.

(B) The director shall adopt rules in accordance with Chapter 119. of the Revised Code that establish requirements and procedures to provide financial assistance from the all Ohio future fund. The director shall consult with JobsOhio in adopting the rules.

(C) No money shall be expended from the all Ohio future fund, pursuant to appropriation, until it has been released by the controlling board.

Sec. 126.67. The targeted addiction assistance fund is created in the state treasury. The fund shall consist of money awarded to the state by court order that is intended to address the effects of the opioid crisis.

Beginning January 15, 2027, any money received under the settlement agreement in State of Ohio v. McKesson Corp., Case No. CVH20180055 (C.P. Madison Co., settlement agreement of October 7, 2021) shall be certified by the attorney general and remitted to the office of budget and management for deposit in the fund. The director of budget and management shall notify the speaker of the house of representatives, the president of the senate, and the chairpersons of the finance committees of the house of representatives and senate when money is deposited into the fund.

Sec. 127.12. There is hereby created a controlling board consisting of all of the following:

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member of the executive department as defined in Section 1 of Article III, Ohio Constitution, not currently before the controlling board be added to the agenda for a specified future meeting of the board, provided that such request has been previously submitted to the president for inclusion in the agenda for a board meeting. The controlling board also may adopt rules authorizing the president to act on its behalf in exigent circumstances affecting the public health, safety, or welfare.

The affirmative vote of no fewer than four members of the controlling board shall be required for any action of the board. The board shall meet at least once a month.

Sec. 127.16. (A) Upon the request of either a state agency or the director of budget and management and after the controlling board determines that an emergency or a sufficient economic reason exists, the controlling board may approve the making of a purchase without competitive selection as provided in division (B) of this section.

(B) Except as otherwise provided in this section, no state agency, using money that has been appropriated to it directly, shall:

(1) Make any purchase from a particular supplier, that would amount to fifty thousand dollars or more when combined with both the amount of all disbursements to the supplier during the fiscal year for purchases made by the agency and the amount of all outstanding encumbrances for purchases made by the agency from the supplier, unless the purchase is made by competitive selection or with the approval of the controlling board;

(2) Lease real estate from a particular supplier, if the lease would amount to seventy-five thousand dollars or more when combined with both the amount of all disbursements to the supplier during the fiscal year for real estate leases made by the agency and the amount of all outstanding encumbrances for real estate leases made by the agency from the supplier, unless the lease is made by competitive selection or with the approval of the controlling board.

(C) Any person who authorizes a purchase in violation of division (B) of this section shall be liable to the state for any state funds spent on the purchase, and the attorney general shall collect the amount from the person.

(D) Nothing in division (B) of this section shall be construed as:

(1) A limitation upon the authority of the director of transportation as granted in sections 5501.17, 5517.02, and 5525.14 of the Revised Code;

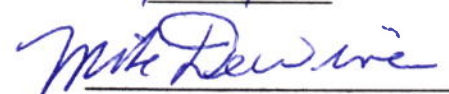
(2) Applying to medicaid provider agreements under the medicaid program;

(3) Applying to the purchase of examinations from a sole supplier by a state licensing board under Title XLVII of the Revised Code;

(4) Applying to entertainment contracts for the Ohio state fair entered into by the Ohio expositions commission, provided that the controlling board has given its approval to the commission to enter into such contracts and has approved a total budget amount for such contracts as agreed upon by commission action, and that the commission causes to be kept itemized records of the amounts of money spent under each contract and annually files those records with the clerk of the house of representatives and the clerk of the senate following the close of the fair;

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(5) Limiting the authority of the chief of the division of mineral resources management to contract for reclamation work with an operator mining adjacent land as provided in section 1513.27 of the Revised Code;

(6) Applying to investment transactions and procedures of any state agency, except that the agency shall file with the board the name of any person with whom the agency contracts to make, broker, service, or otherwise manage its investments, as well as the commission, rate, or schedule of charges of such person with respect to any investment transactions to be undertaken on behalf of the agency. The filing shall be in a form and at such times as the board considers appropriate.

~~(7) Applying to purchases made with money for the per cent for arts program established by section 3379.10 of the Revised Code;~~

~~(8)~~ Applying to purchases made by the opportunities for Ohioans with disabilities agency of services, or supplies, that are provided to persons with disabilities, or to purchases made by the agency in connection with the eligibility determinations it makes for applicants of programs administered by the social security administration;

~~(9)~~(8) Applying to payments by the department of medicaid under section 5164.85 of the Revised Code for group health plan premiums, deductibles, coinsurance, and other cost-sharing expenses;

~~(10)~~(9) Applying to any agency of the legislative branch of the state government;

~~(11)~~(10) Applying to agreements or contracts entered into under section 5101.11, 5101.20, 5101.201, 5101.21, or 5101.214 of the Revised Code;

~~(12)~~(11) Applying to purchases of services by the adult parole authority under section 2967.14 of the Revised Code or by the department of youth services under section 5139.08 of the Revised Code;

~~(13)~~(12) Applying to dues or fees paid for membership in an organization or association;

~~(14)~~(13) Applying to purchases of utility services pursuant to section 9.30 of the Revised Code;

~~(15)~~(14) Applying to purchases made in accordance with rules adopted by the department of administrative services of motor vehicle, aviation, or watercraft fuel, or emergency repairs of such vehicles;

~~(16)~~(15) Applying to purchases of tickets for passenger air transportation;

~~(17)~~(16) Applying to purchases necessary to provide public notifications required by law or to provide notifications of job openings;

~~(18)~~(17) Applying to the judicial branch of state government;

~~(19)~~(18) Applying to purchases of liquor for resale by the division of liquor control;

~~(20)~~(19) Applying to purchases of motor courier and freight services made in accordance with department of administrative services rules;

~~(21)~~(20) Applying to purchases from the United States postal service and purchases of stamps and postal meter replenishment from vendors at rates established by the United States postal service and initial text was disapproved.

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service;

~~(22)~~(21) Applying to purchases of books, periodicals, pamphlets, newspapers, maintenance subscriptions, and other published materials;

~~(23)~~(22) Applying to purchases from other state agencies, including state-assisted institutions of higher education or the Ohio history connection;

~~(24)~~(23) Applying to purchases from a qualified nonprofit agency pursuant to sections 125.60 to 125.6012 ~~or 4115.31 to 4115.35~~ of the Revised Code;

~~(25)~~(24) Applying to payments by the department of job and family services to the United States department of health and human services for printing and mailing notices pertaining to the tax refund offset program of the internal revenue service of the United States department of the treasury;

~~(26)~~(25) Applying to contracts entered into by the department of developmental disabilities under section 5123.18 of the Revised Code;

~~(27)~~(26) Applying to payments made by the department of mental health and addiction services under a physician recruitment program authorized by section 5119.185 of the Revised Code;

~~(28)~~(27) Applying to contracts entered into with persons by the director of commerce for unclaimed funds collection and remittance efforts as provided in division (G) of section 169.03 of the Revised Code. The director shall keep an itemized accounting of unclaimed funds collected by those persons and amounts paid to them for their services.

~~(29)~~(28) Applying to purchases made by a state institution of higher education in accordance with the terms of a contract between the vendor and an inter-university purchasing group comprised of purchasing officers of state institutions of higher education;

~~(30)~~(29) Applying to the department of medicaid's purchases of health assistance services under the children's health insurance program;

~~(31)~~(30) Applying to payments by the attorney general from the reparations fund to hospitals and other emergency medical facilities for performing medical examinations to collect physical evidence pursuant to section 2907.28 of the Revised Code;

~~(32)~~(31) Applying to contracts with a contracting authority or administrative receiver under division (B) of section 5126.056 of the Revised Code;

~~(33)~~(32) Applying to purchases of goods and services by the department of veterans services in accordance with the terms of contracts entered into by the United States department of veterans affairs;

~~(34)~~(33) Applying to payments by the superintendent of the bureau of criminal identification and investigation to the federal bureau of investigation for criminal records checks pursuant to section 109.572 of the Revised Code;

~~(35)~~(34) Applying to contracts entered into by the department of medicaid under section 5164.47 of the Revised Code;

~~(36)~~(35) Applying to contracts entered into under section 5160.12 of the Revised Code;

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~~(37)~~(36) Applying to payments to the Ohio history connection from other state agencies.

(E) When determining whether a state agency has reached the cumulative purchase thresholds established in divisions (B)(1) and (2) of this section, the following purchases by such agency shall not be considered:

- (1) Purchases made through competitive selection or with controlling board approval;
- (2) Purchases listed in division (D) of this section;
- (3) For the purposes of the threshold of division (B)(1) of this section only, leases of real estate.

(F) A state agency, when exercising direct purchasing authority under this section, shall utilize a selection process that complies with all applicable laws, rules, or regulations of the department of administrative services.

(G) As used in this section, "competitive selection," "direct purchasing authority," "purchase," "supplies," and "services" have the same meanings as in section 125.01 of the Revised Code.

Sec. 128.021. (A) Not later than January 1, 2014, and in accordance with Chapter 119. of the Revised Code, the steering committee shall adopt rules that establish technical and operational standards for public safety answering points eligible to receive disbursements under section 128.55 of the Revised Code. The rules shall incorporate industry standards and best practices for 9-1-1 services. Public safety answering points shall comply with the standards not later than two years after the effective date of the rules adopting the standards. A public safety answering point may be deemed compliant with rules for minimum staffing standards, if it can demonstrate compliance with all other rules for operational standards.

(B) Not later than one year after September 29, 2015, and in accordance with Chapter 119. of the Revised Code, the steering committee shall conduct an assessment of the operational standards for public safety answering points developed under division (A) of this section and revise the standards as necessary to ensure that the operational standards contain the following:

(1) Policies to ensure that public safety answering point personnel prioritize life-saving questions in responding to each call to a 9-1-1 system established under this chapter;

(2) A requirement that all public safety answering point personnel complete proper training or provide proof of prior training to give instructions regarding emergency situations.

(C) Upon the effective date of the amendments to this section by ~~this act~~ H.B. 33 of the 135th general assembly, October 3, 2023, all public safety answering points that answer 9-1-1 calls for service ~~from wireless services~~ shall be subject to the public safety answering point operations rules. Public safety answering points not originally required to be compliant shall comply with the standards not later than two years after the effective date of the amendments to this section by ~~this act~~ H.B. 33 of the 135th general assembly, October 3, 2023.

Sec. 128.41. (A) As used in this section, "communications service" means any wireless service, multiline telephone system, and voice over internet protocol system to which both of the

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specified payees. A variety of payment instruments may be used, including but not limited to paper warrants or checks, stored value cards, direct deposit to the payee's bank account, or the drawdown of funds by electronic benefit transfer, and the resulting electronic transfer to or by the ultimate payees.

The terms defined in this section shall be used, on all accounting forms, reports, formal rules, and budget requests produced by a state agency, only as defined in this section.

Sec. 131.02. (A) Except as otherwise provided in section 4123.37, section 5703.061, and division (K) of section 4123.511 of the Revised Code, whenever any amount is payable to the state, the officer, employee, or agent responsible for administering the law under which the amount is payable shall immediately proceed to collect the amount or cause the amount to be collected and shall pay the amount into the state treasury or into the appropriate custodial fund in the manner set forth pursuant to section 113.08 of the Revised Code.

Except as otherwise provided in this division, if the amount is not paid within forty-five days after payment is due, the officer, employee, or agent shall certify the amount due to the attorney general, in accordance with section 131.026 of the Revised Code and in the form and manner prescribed by the attorney general. In the case of an amount payable by a student enrolled in a state institution of higher education, the amount shall be certified, in accordance with section 131.026 of the Revised Code, within the later of forty-five days after the amount is due or the tenth day after the beginning of the next academic semester, quarter, or other session following the session for which the payment is payable. The attorney general may assess the collection cost to the amount certified in such manner and amount as prescribed by the attorney general. If an amount payable to a political subdivision is past due, the political subdivision may, with the approval of the attorney general, certify the amount to the attorney general pursuant to this section in accordance with section 131.026 of the Revised Code.

For the purposes of this section, the attorney general and the officer, employee, or agent responsible for administering the law under which the amount is payable shall agree on the time a payment is due, and that agreed upon time shall be one of the following times:

- (1) If a law, including an administrative rule, of this state prescribes the time a payment is required to be made or reported, when the payment is required by that law to be paid or reported.
- (2) If the payment is for services rendered, when the rendering of the services is completed.
- (3) If the payment is reimbursement for a loss, when the loss is incurred.
- (4) In the case of a fine or penalty for which a law or administrative rule does not prescribe a time for payment, when the fine or penalty is first assessed.
- (5) If the payment arises from a legal finding, judgment, or adjudication order, when the finding, judgment, or order is rendered or issued.
- (6) If the payment arises from an overpayment of money by the state to another person, when the overpayment is discovered.
- (7) The date on which the amount for which an individual is personally liable under section

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5735.35, section 5739.33, or division (G) of section 5747.07 of the Revised Code is determined.

(8) Upon proof of claim being filed in a bankruptcy case.

(9) Any other appropriate time determined by the attorney general and the officer, employee, or agent responsible for administering the law under which the amount is payable on the basis of statutory requirements or ordinary business processes of the agency, institution, or political subdivision to which the payment is owed.

(B)(1) ~~The~~ Upon certification of an amount due in accordance with division (A) of this section and section 131.026 of the Revised Code, the attorney general shall give immediate notice ~~by mail or otherwise in the manner described in section 131.026 of the Revised Code~~ to the party indebted of the nature and amount of the indebtedness.

(2) If the amount payable to this state arises from a tax levied under Chapter 5733., 5739., 5741., 5747., or 5751. of the Revised Code, the notice also shall specify all of the following:

- (a) The assessment or case number;
- (b) The tax pursuant to which the assessment is made;
- (c) The reason for the liability, including, if applicable, that a penalty or interest is due;
- (d) An explanation of how and when interest will be added to the amount assessed;
- (e) That the attorney general and tax commissioner, acting together, have the authority, but are not required, to compromise the claim and accept payment over a reasonable time, if such actions are in the best interest of the state.

(C) The attorney general shall collect the claim or secure a judgment and issue an execution for its collection.

(D) Each claim shall bear interest, from the day on which the claim became due, at the rate per annum required by section 5703.47 of the Revised Code.

(E) The attorney general and the chief officer of the agency reporting a claim, acting together, may do any of the following if such action is in the best interests of the state:

- (1) Compromise the claim;
- (2) Extend for a reasonable period the time for payment of the claim by agreeing to accept monthly or other periodic payments. The agreement may require security for payment of the claim.
- (3) Add fees to recover the cost of processing checks or other draft instruments returned for insufficient funds and the cost of providing electronic payment options.

(F)(1) Except as provided in division (F)(2) of this section, if the attorney general finds, after investigation, that any claim due and owing to the state is uncollectible, the attorney general, with the consent of the chief officer of the agency reporting the claim, may do the following:

- (a) Sell, convey, or otherwise transfer the claim to one or more private entities for collection;
  - (b) Cancel the claim or cause it to be canceled.
- (2) The attorney general shall cancel or cause to be canceled an unsatisfied claim on the date that is forty years after the date the claim is certified, unless the attorney general has adopted a rule under division (F)(5) of this section shortening this time frame with respect to a subset of claims.

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(3) No initial action shall be commenced to collect any tax payable to the state that is administered by the tax commissioner, whether or not such tax is subject to division (B) of this section, or any penalty, interest, or additional charge on such tax, after the expiration of the period ending on the later of the dates specified in divisions (F)(3)(a) and (b) of this section, provided that such period shall be extended by the period of any stay to such collection or by any other period to which the parties mutually agree. If the initial action in aid of execution is commenced before the later of the dates specified in divisions (F)(3)(a) and (b) of this section, any and all subsequent actions may be pursued in aid of execution of judgment for as long as the debt exists.

(a) Seven years after the assessment of the tax, penalty, interest, or additional charge is issued.

(b) Four years after the assessment of the tax, penalty, interest, or additional charge becomes final. For the purposes of division (F)(3)(b) of this section, the assessment becomes final at the latest of the following: upon expiration of the period to petition for reassessment, or if applicable, to appeal a final determination of the commissioner or decision of the board of tax appeals or a court, or, if applicable, upon decision of the United States supreme court.

For the purposes of division (F)(3) of this section, an initial action to collect a tax debt is commenced at the time when a certified copy of the tax commissioner's entry making an assessment final has been filed in the office of the clerk of court of common pleas in the county in which the taxpayer resides or has its principal place of business in this state, or in the office of the clerk of court of common pleas of Franklin county, as provided in section 5739.13, 5741.14, 5747.13, or 5751.09 of the Revised Code or in any other applicable law requiring such a filing. If an assessment has not been issued and there is no time limitation on the issuance of an assessment under applicable law, an action to collect a tax debt commences when the action is filed in the courts of this state to collect the liability.

(4) If information contained in a claim that is sold, conveyed, or transferred to a private entity pursuant to this section is confidential pursuant to federal law or a section of the Revised Code that implements a federal law governing confidentiality, such information remains subject to that law during and following the sale, conveyance, or transfer.

(5) The attorney general may adopt rules to aid in the implementation of this section.

Sec. 131.026. (A) For purposes of this section:

(1) "Last known address" means the mailing address or the electronic mail address appearing in the official records of the officer, employee, or agent responsible for administering the law under which an amount is payable or of the attorney general.

(2) "Traceable delivery service" means a delivery service provided by the United States postal service or a domestic commercial delivery service allowing the sender to track a sent item's progress and providing notice of a completed delivery to the sender.

(B) Before an officer, employee, or agent responsible for administering the law under which an amount is due certifies the amount due to the attorney general under section 131.02 of the

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*RMG*

Revised Code, the officer, employee, or agent shall serve a notice to the debtor or the debtor's statutory agent in the manner described in this section. The officer, employee, or agent shall serve a notice not sooner than forty-five days, nor later than sixty days, after payment is due.

(C) The notice shall include all of the following information:

(1) The name of the debtor or statutory agent;

(2) The nature and amount of the indebtedness;

(3) The information required under division (B)(2) of section 131.02 of the Revised Code if the debt arises from a tax levied.

(D)(1) An officer, employee, or agent responsible for administering the law under which an amount is payable or the attorney general may serve a notice required by this section or section 131.02 of the Revised Code through any of the following methods:

(a) Electronic mail at the debtor's or debtor's statutory agent's last known address;

(b) Facsimile transmission at the debtor's or debtor's statutory agent's facsimile number appearing in the official records of the officer, employee, or agent responsible for administering the law under which an amount is payable or of the attorney general;

(c) Traceable delivery service at the debtor's or debtor's statutory agent's last known address;

(d) Personal service at the debtor's or debtor's statutory agent's last known address.

(2) Service of a notice required under this section or section 131.02 of the Revised Code is complete on the following dates:

(a) For electronic mail, the date the receipt of the document is relayed electronically by a direct reply from the debtor or debtor's statutory agent to the officer, employee, or agent responsible for administering the law under which an amount is payable or to the attorney general or through electronic tracking software demonstrating that the recipient accessed the document.

(b) For facsimile transmission, the date indicated on the facsimile transmission confirmation page.

(c) For traceable delivery service, the date of delivery indicated on the notice of completed delivery provided by the United States postal service or domestic commercial delivery service.

(d) For personal service, the date indicated on a document confirming physical delivery signed by the debtor, the debtor's statutory agent, an adult located at the debtor's or debtor's statutory agent's last known address, or the delivery person.

(E)(1) Upon receipt of the notice, the debtor or statutory agent may satisfy the debt within thirty days of receiving the notice. If the debt is satisfied within those thirty days, the officer, employee, or agent shall not certify an amount due to the attorney general.

(2) If the debtor or statutory agent does not satisfy the debt within thirty days after receiving the notice, the officer, employee, or agent shall certify the amount due to the attorney general. The attorney general shall collect the amount due in accordance with section 131.02 of the Revised Code. If the attorney general files a lien to collect the amount due, the attorney general shall not file the lien unless both of the following are included with the lien when filing:

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(1) A copy of the notice required under division (B) of this section;

(2) Proof of service of the notice as described under division (D) of this section.

(F)(1) Nothing in this section prevents or limits the attorney general or the appropriate authority from taking any action set forth under divisions (E) or (F) of section 131.02 of the Revised Code.

(2) No amount that is payable under section 131.02 of the Revised Code is deemed uncollectible, discharged, relieved, or otherwise satisfied or non-payable because of any failure to comply with a specific time requirement provided for under this section.

Sec. 131.35. (A) With respect to federal revenue received into any fund of the state, except for those funds listed in division (D) of section 127.14 of the Revised Code:

(1) No state agency may make expenditures of any federal revenue, whether the revenue is advanced prior to expenditure or as reimbursement, unless such expenditures are made pursuant to specific appropriations of the general assembly, are authorized by the controlling board pursuant to division (A)(5) of this section, or are authorized by an executive order issued in accordance with section 107.17 of the Revised Code, and until an allotment has been approved by the director of budget and management. All federal revenue received by a state agency shall be reported to the director within fifteen days of the receipt of the revenue or the notification of award, whichever occurs first. The director shall prescribe the forms and procedures to be used when reporting the receipt of federal revenue.

(2) If the federal revenue received is greater than the amount of the revenue appropriated by the general assembly for a specific purpose, the total appropriation of federal and state funds for such purpose shall remain at the amount designated by the general assembly, except that the expenditure of federal revenue received in excess of such specific appropriation may be authorized by the controlling board, subject to division (D) of this section.

(3) To the extent that the expenditure of excess federal revenue is authorized, the controlling board may transfer a like amount of general revenue fund appropriation authority from the affected agency to the emergency purposes appropriation of the controlling board, if such action is permitted under federal regulations.

(4) Additional funds may be created by the controlling board to receive revenues not anticipated in an appropriations act for the biennium in which such new revenues are received. Subject to division (D) of this section, expenditures from such additional funds may be authorized by the controlling board, but such authorization shall not extend beyond the end of the biennium in which such funds are created.

(5) Controlling board authorization for a state agency to make an expenditure of federal revenue constitutes authority for the agency to participate in the federal program providing the revenue, and the agency is not required to obtain an executive order under section 107.17 of the Revised Code to participate in the federal program.

(B) With respect to nonfederal revenue received into any fund of the state, except for any

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other fund listed in division (D) of section 127.14 of the Revised Code:

(1) No state agency may make expenditures of any of the revenue unless the expenditures are made pursuant to specific appropriations of the general assembly.

(2) If the revenue received into any fund is greater than the amount appropriated, the appropriation for that fund shall remain at the amount designated by the general assembly or, subject to division ~~(D)~~(E) of this section, as increased and approved by the controlling board.

(3) Additional funds may be created by the controlling board to receive revenues not anticipated in an appropriations act for the biennium in which such new revenues are received. Subject to division (D) of this section, expenditures from such additional funds may be authorized by the controlling board, but such authorization shall not extend beyond the end of the biennium in which such funds are created.

(C) The controlling board shall not authorize more than ten per cent of additional spending from the occupational licensing and regulatory fund, created in section 4743.05 of the Revised Code, in excess of any appropriation made by the general assembly to a licensing agency except an appropriation for costs related to the examination or reexamination of applicants for a license. As used in this division, "licensing agency" and "license" have the same meanings as in section 4745.01 of the Revised Code.

(D) If federal revenue is received in the waterways safety fund or wildlife fund, the controlling board, at the request of the director of natural resources, may approve the expenditure of the federal revenue for purposes for which the federal revenue was granted. RMD

(E) The amount of any expenditure authorized under division (A)(2) or (4) or (B)(2) or (3) of this section for a specific or related purpose or item in any fiscal year shall not exceed an amount greater than ~~one half of one per cent of the general revenue fund appropriations~~ one hundred million dollars for that fiscal year.

Sec. 131.43. There is hereby created in the state treasury the budget stabilization fund. ~~All investment earnings of the fund shall be credited to the fund.~~ It is the intent of the general assembly to maintain an amount of money in the budget stabilization fund that amounts to approximately ten per cent of the general revenue fund revenues for the preceding fiscal year. The governor shall include in the state budget the governor submits to the general assembly under section 107.03 of the Revised Code proposals for transfers between the general revenue fund and the budget stabilization fund for the ensuing fiscal biennium. The balance in the fund may be combined with the balance in the general revenue fund for purposes of cash management.

Sec. 131.50. (A) As used in this section, "state agency" has the same meaning as in section 155.30 of the Revised Code.

(B) There is hereby created in the state treasury the state land royalty fund consisting of money credited to it under section 155.33 of the Revised Code. Any investment proceeds earned on money in the fund shall be credited to the fund.

~~(B)(1)~~(C)(1) A state agency is entitled to receive from the fund the amount that the state

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shall credit to the public library fund ~~one and seven tenths per cent of the total tax revenue credited to the general revenue fund during the preceding month.~~ In determining the total tax revenue credited to the general revenue fund during the preceding month, the director shall include amounts transferred from the fund during the preceding month under this division and division (A) of this section, from the general revenue fund, one-twelfth of the amount appropriated by the general assembly for the public library fund for the fiscal year. Money shall be distributed from the public library fund as required under section 5747.47 of the Revised Code during the same month in which it is credited to the fund.

(C) The director of budget and management shall develop a schedule identifying the specific tax revenue sources to be used to make the monthly transfers required under ~~divisions~~ division (A) ~~and (B)~~ of this section. The director may, from time to time, revise the schedule as the director considers necessary.

Sec. 133.18. (A) The taxing authority of a subdivision may by legislation submit to the electors of the subdivision the question of issuing any general obligation bonds, for one purpose, that the subdivision has power or authority to issue.

(B) When the taxing authority of a subdivision desires or is required by law to submit the question of a bond issue to the electors, it shall pass legislation that does all of the following:

(1) Declares the necessity and purpose of the bond issue;

(2) States the date of the authorized election at which the question shall be submitted to the electors;

(3) States the amount, approximate date, estimated net average rate of interest, and maximum number of years over which the principal of the bonds may be paid;

(4) Declares the necessity of levying a tax outside the tax limitation to pay the debt charges on the bonds and any anticipatory securities.

The estimated net average interest rate shall be determined by the taxing authority based on, among other factors, then existing market conditions, and may reflect adjustments for any anticipated direct payments expected to be received by the taxing authority from the government of the United States relating to the bonds and the effect of any federal tax credits anticipated to be available to owners of all or a portion of the bonds. The estimated net average rate of interest, and any statutory or charter limit on interest rates that may then be in effect and that is subsequently amended, shall not be a limitation on the actual interest rate or rates on the securities when issued.

(C) The taxing authority shall certify a copy of the legislation passed under division (B) of this section to the county auditor. The county auditor shall promptly calculate and advise and, not later than ninety days before the election, confirm that advice by certification to the taxing authority the estimated average annual property tax levy, expressed in dollars for each one hundred thousand dollars of the county auditor's ~~appraised market~~ value and in mills for each one dollar of taxable value, that the county auditor estimates to be required throughout the stated maturity of the bonds to pay the debt charges on the bonds. In calculating the estimated average annual property tax levy for

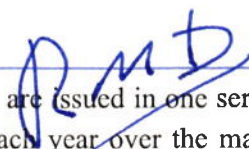
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 this purpose, the county auditor shall assume that the bonds are issued in one series bearing interest and maturing in substantially equal principal amounts in each year over the maximum number of years over which the principal of the bonds may be paid as stated in that legislation, and that the amount of the tax valuation of the subdivision most recently certified by the county auditor under division (A) of section 319.28 of the Revised Code remains the same throughout the maturity of the bonds. If the subdivision is located in more than one county, the county auditor shall obtain the assistance of the county auditors of the other counties, and those county auditors shall provide assistance, in establishing the tax valuation of the subdivision for purposes of certifying the estimated average annual property tax levy.

(D) After receiving the county auditor's advice under division (C) of this section, the taxing authority by legislation may determine to proceed with submitting the question of the issue of securities, and shall, not later than the ninetieth day before the day of the election, file the following with the board of elections:

(1) Copies of the legislation provided for in divisions (B) and (D) of this section;

(2) The amount of the estimated average annual property tax levy, expressed in dollars for each one hundred thousand dollars of the county auditor's ~~appraised-market~~ value and in mills for each one dollar of taxable value, as estimated and certified to the taxing authority by the county auditor.

(E)(1) The board of elections shall prepare the ballots and make other necessary arrangements for the submission of the question to the electors of the subdivision. If the subdivision is located in more than one county, the board shall inform the boards of elections of the other counties of the filings with it, and those other boards shall if appropriate make the other necessary arrangements for the election in their counties. The election shall be conducted, canvassed, and certified in the manner provided in Title XXXV of the Revised Code.

(2) The election shall be held at the regular places for voting in the subdivision. If the electors of only a part of a precinct are qualified to vote at the election the board of elections may assign the electors in that part to an adjoining precinct, including an adjoining precinct in another county if the board of elections of the other county consents to and approves the assignment. Each elector so assigned shall be notified of that fact prior to the election by notice mailed by the board of elections, in such manner as it determines, prior to the election.

(3) The board of elections shall publish a notice of the election once in a newspaper of general circulation in the subdivision, no later than ten days prior to the election. The notice shall state all of the following:

(a) The principal amount of the proposed bond issue;

(b) The stated purpose for which the bonds are to be issued;

(c) The maximum number of years over which the principal of the bonds may be paid;

(d) The estimated additional average annual property tax levy, expressed in dollars for each one hundred thousand dollars of the county auditor's ~~appraised-market~~ value and in mills for each

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one dollar of taxable value, to be levied outside the tax limitation, as estimated and certified to the taxing authority by the county auditor;

(e) The first calendar year in which the tax is expected to be due.

(F) The form of the ballot to be used at the election shall be substantially either of the following, as applicable:

(1) "Shall bonds be issued by the \_\_\_\_\_ (name of subdivision) for the purpose of \_\_\_\_\_ (purpose of the bond issue) in the principal amount of \$ \_\_\_\_\_ (principal amount of the bond issue), to be repaid annually over a maximum period of \_\_\_\_\_ (the maximum number of years over which the principal of the bonds may be paid) years, and an annual levy of property taxes be made outside the \_\_\_\_\_ (as applicable, "ten-mill" or "\_\_\_ charter tax") limitation, estimated by the county auditor to average over the repayment period of the bond issue \_\_\_\_\_ mills for each \$1 of taxable value, which amounts to \$ \_\_\_\_\_ for each \$100,000 of the county auditor's ~~appraised-market~~ value, commencing in \_\_\_\_\_ (first year the tax will be levied), first due in calendar year \_\_\_\_\_ (first calendar year in which the tax shall be due), to pay the annual debt charges on the bonds, and to pay debt charges on any notes issued in anticipation of those bonds?

	For the bond issue	
	Against the bond issue	"

(2) In the case of an election held pursuant to legislation adopted under section 3375.43 or 3375.431 of the Revised Code:

"Shall bonds be issued for \_\_\_\_\_ (name of library) for the purpose of \_\_\_\_\_ (purpose of the bond issue), in the principal amount of \$ \_\_\_\_\_ (amount of the bond issue) by \_\_\_\_\_ (the name of the subdivision that is to issue the bonds and levy the tax) as the issuer of the bonds, to be repaid annually over a maximum period of \_\_\_\_\_ (the maximum number of years over which the principal of the bonds may be paid) years, and an annual levy of property taxes be made outside the ten-mill limitation, estimated by the county auditor to average over the repayment period of the bond issue \_\_\_\_\_ mills for each \$1 of taxable value, which amounts to \$ \_\_\_\_\_ for each \$100,000 of the county auditor's ~~appraised-market~~ value, commencing in \_\_\_\_\_ (first year the tax will be levied), first due in calendar year \_\_\_\_\_ (first calendar year in which the tax shall be due), to pay the annual debt charges on the bonds, and to pay debt charges on any notes issued in anticipation of those bonds?

	For the bond issue	
	Against the bond issue	"

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(G) The board of elections shall promptly certify the results of the election to the tax commissioner, the county auditor of each county in which any part of the subdivision is located, and the fiscal officer of the subdivision. The election, including the proceedings for and result of the election, is incontestable other than in a contest filed under section 3515.09 of the Revised Code in which the plaintiff prevails.

(H) If a majority of the electors voting upon the question vote for it, the taxing authority of the subdivision may proceed under sections 133.21 to 133.33 of the Revised Code with the issuance of the securities and with the levy and collection of a property tax outside the tax limitation during the period the securities are outstanding sufficient in amount to pay the debt charges on the securities, including debt charges on any anticipatory securities required to be paid from that tax. If legislation passed under section 133.22 or 133.23 of the Revised Code authorizing those securities is filed with the county auditor on or before the last day of November, the amount of the voted property tax levy required to pay debt charges or estimated debt charges on the securities payable in the following year shall if requested by the taxing authority be included in the taxes levied for collection in the following year under section 319.30 of the Revised Code.

(I)(1) If, before any securities authorized at an election under this section are issued, the net indebtedness of the subdivision exceeds that applicable to that subdivision or those securities, then and so long as that is the case none of the securities may be issued.

(2) No securities authorized at an election under this section may be initially issued after the first day of the sixth January following the election, but this period of limitation shall not run for any time during which any part of the permanent improvement for which the securities have been authorized, or the issuing or validity of any part of the securities issued or to be issued, or the related proceedings, is involved or questioned before a court or a commission or other tribunal, administrative agency, or board.

(3) Securities representing a portion of the amount authorized at an election that are issued within the applicable limitation on net indebtedness are valid and in no manner affected by the fact that the balance of the securities authorized cannot be issued by reason of the net indebtedness limitation or lapse of time.

(4) Nothing in this division (I) shall be interpreted or applied to prevent the issuance of securities in an amount to fund or refund anticipatory securities lawfully issued.

(5) The limitations of divisions (I)(1) and (2) of this section do not apply to any securities authorized at an election under this section if at least ten per cent of the principal amount of the securities, including anticipatory securities, authorized has theretofore been issued, or if the securities are to be issued for the purpose of participating in any federally or state-assisted program.

(6) The certificate of the fiscal officer of the subdivision is conclusive proof of the facts referred to in this division.

(J) As used in this section, "the county auditor's ~~appraised~~ market value" has the same meaning as in section 5705.01 of the Revised Code.

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of the cost-benefit analysis in determining whether to approve the application. The director shall also consider the potential economic impact and the regional distributive balance of the credits throughout the state. The director shall not consider whether the historic building is located in or will benefit an economically distressed area, including by weighting preference based on the poverty rate in the jurisdiction or census tract in which the building is located, nor shall the director consider or give weighted preference based on vacancy or underutilization of the building. The director may approve an application only after completion of the cost-benefit analysis. *RMB*

(2) A rehabilitation tax credit certificate shall not be issued for an amount greater than the estimated amount furnished by the applicant on the application for such certificate and approved by the director. The director shall not approve more than a total of ~~one hundred twenty-seven million~~ <sup>one hundred</sup> million dollars of rehabilitation tax credits for each of fiscal years ~~2023 and 2024, and sixty million~~ <sup>2023 and 2024</sup> dollars of rehabilitation tax credits ~~for each fiscal year thereafter 2026 and 2027~~, but the director may reallocate unused tax credits from a prior fiscal year for new applicants and such reallocated credits shall not apply toward the dollar limit of this division. The director shall not approve any amount of rehabilitation tax credits after fiscal year 2027 unless specifically approved by an act of the general assembly. *RMD*

(3) For rehabilitations with a rehabilitation period not exceeding twenty-four months as provided in division (A)(8)(a) of this section, a rehabilitation tax credit certificate shall not be issued before the rehabilitation of the historic building is completed.

(4) For rehabilitations with a rehabilitation period not exceeding sixty months as provided in division (A)(8)(b) of this section, a rehabilitation tax credit certificate shall not be issued before a stage of rehabilitation is completed. After all stages of rehabilitation are completed, if the director cannot determine that the criteria in division (C) of this section are satisfied for all stages of rehabilitations, the director shall certify this finding to the tax commissioner, and any rehabilitation tax credits received by the applicant shall be repaid by the applicant and may be collected by assessment as unpaid tax by the commissioner. *RMB*

(5) The director shall require the applicant to provide a third-party cost certification by a certified public accountant of the actual costs attributed to the rehabilitation of the historic building when qualified rehabilitation expenditures exceed two hundred thousand dollars.

If an applicant whose application is approved for receipt of a rehabilitation tax credit certificate fails to provide to the director sufficient evidence of reviewable progress, including a viable financial plan, copies of final construction drawings, and evidence that the applicant has obtained all historic approvals within twelve months after the date the applicant received notification of approval, and if the applicant fails to provide evidence to the director that the applicant has secured and closed on financing for the rehabilitation within eighteen months after receiving notification of approval, the director may rescind the approval of the application. The director shall notify the applicant if the approval has been rescinded. Credits that would have been available to an applicant whose approval was rescinded shall be available for other qualified applicants. Nothing in

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pricing proposal the public authority determines to be the best value as determined under this section, the public authority shall inform the design-build firm in writing of the termination of negotiations. The public authority may then do the following:

(1) Negotiate a contract with a design-build firm ranked next highest under this section following the negotiation procedure described in this section;

(2) If negotiations fail with the design-build firm under division ~~(C)(1)~~(D)(1) of this section, negotiate a contract with the design-build firm ranked next highest under this section following the negotiation procedure described in this section and continue negotiating with the design-build firms selected under this section in the order of their ranking until a contract is negotiated.

~~(D)~~(E) If the public authority fails to negotiate a contract with a design-build firm whose pricing proposal the public authority determines to be the best value as determined under this section, it may select additional design-build firms to provide pricing proposals to the public authority pursuant to this section or may select an alternative delivery method for the project.

~~(E)~~(F) The public authority may provide a stipend for pricing proposals received from design-build firms.

~~(F)~~(G) Nothing in this section affects a public authority's right to accept or reject any or all proposals in whole or in part.

Sec. 155.33. (A)(1) Beginning on ~~the effective date of this amendment~~ April 7, 2023, and ending on the effective date of the rules adopted under section 155.34 of the Revised Code, a state agency shall lease, in good faith, a formation within a parcel of land that is owned or controlled by the state agency for the exploration for and development and production of oil or natural gas. The lease shall be on terms that are just and reasonable, as determined by custom and practice in the oil and gas industry, and shall include at least the terms required under divisions (A)(1)(a) to (d) division (A) of section 155.34 of the Revised Code as that division existed prior to the effective date of this amendment. The person seeking to lease the formation shall submit to the state agency the proof described in divisions (D)(5)(a) and (b) of this section before entering into the lease. On and after the effective date of the rules adopted under section 155.34 of the Revised Code, a formation within a parcel of land that is owned or controlled by a state agency may be leased for the exploration for and development and production of oil or natural gas only in accordance with divisions (A)(2) to (H) of this section and those rules.

(2) On and after the effective date of rules adopted under section 155.34 of the Revised Code, any person or state agency that is interested in leasing a formation within a parcel of land that is owned or controlled by a state agency for the exploration for and the development and production of oil or natural gas may submit to the oil and gas land management commission a nomination that shall include all of the following:

(a) The name of the person making the nomination and the person's address, telephone number, and email address;

(b) An identification of the formation and parcel of land proposed to be leased that specifies

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(D) A person interested in leasing a formation within a parcel of land owned or controlled by a state agency for the exploration for and development and production of oil or natural gas may submit a bid to the commission on a parcel by parcel basis that contains all of the following:

- (1) A bid fee of twenty-five dollars;
- (2) The name of the person making the bid and the person's address, telephone number, and email address;
- (3) An identification of the formation and parcel of land for which the bid is being submitted, including all of the information specified in division (A)(2)(b) of this section;
- (4) The proposed lease bonus that applies to the bid and any additional proposed gross landowner royalty that applies to the bid that is in addition to the amount required under division (A)(1)(b) of section 155.34 of the Revised Code;
- (5) Proof of both of the following:
  - (a) That the person has obtained the insurance and financial assurance required under section 1509.07 of the Revised Code;
  - (b) That the person has registered with and obtained an identification number from the division of oil and gas resources management under section 1509.31 of the Revised Code.
- (6) Any other information that the person believes is relevant to the bid.

(E) In order to encourage the submission of bids and the responsible and reasonable development of the state's natural resources, the information that is contained in a bid submitted to the commission under this section is confidential, shall not be disclosed by the commission, and is not a public record subject to inspection and copying under section 149.43 of the Revised Code until a person is selected under division (F) of this section.

The commission shall select the person who submits the highest and best bid, taking into account the financial responsibility of the prospective lessee and the ability of the prospective lessee to perform its obligations under the lease. After the commission selects a person, the commission shall notify the applicable state agency and send the person's bid to the agency. The state agency shall enter into a lease with the person selected by the commission. The state agency shall fully execute the lease not later than thirty days after the commission selects the person with the highest and best bid.

(G)(1) Except as otherwise provided in section 155.37 of the Revised Code, all money received by a state agency from signing fees, rentals, and royalty payments for leases entered into under this section shall be paid by the state agency into the state treasury to the credit of the state land royalty fund created in section 131.50 of the Revised Code.

(2) All money received from nomination fees and bid fees shall be paid into the state treasury to the credit of the oil and gas land management commission administration fund created in section 155.35 of the Revised Code.

(H) Notwithstanding any other provision of this section to the contrary, a nature preserve as defined in section 1517.01 of the Revised Code that is owned or controlled by a state agency shall

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not be nominated or leased under this section for the purpose of exploring for and developing and producing oil and natural gas resources.

(I) Except as otherwise provided in this chapter, the commission and any state agency shall not require as part of a bid or lease either of the following:

(1) Any royalty payment in excess of the amount specified in division (A)(1)(b) of section 155.34 of the Revised Code;

(2) Any additional payment that the commission or agency is not specifically authorized or required to charge under this section.

Sec. 155.34. (A) ~~Not later than one hundred twenty days after September 30, 2021, the~~ The oil and gas land management commission shall adopt rules in accordance with Chapter 119. of the Revised Code establishing both of the following:

(1) A standard lease form that shall be used by a state agency for leases entered into under this chapter, is consistent with the practices of the oil and natural gas industries, and contains all of the following:

(a) A prohibition against the use of the surface of the parcel of land for oil and gas development unless the state agency, in its sole discretion, chooses to negotiate and execute a written surface use agreement established under this section;

(b) A one-eighth gross landowner royalty;

(c) A shut-in royalty provision;

(d) A primary term of five years;

(d)(c) An option for the lessee to extend the primary term of the lease for an additional three five years by tendering to the state agency the same bonus paid when first entering into the lease-;

(f) A provision that states: "Notwithstanding any other provision of this Lease to the contrary, Lessee is entitled to pay any advanced delay rentals/bonus amounts owed under this Lease within sixty (60) calendar days after Lessee receives a copy of this Lease executed by Lessor."

(g) A provision that states: "Notwithstanding any other provision of this Lease to the contrary, in the event that a parcel subject to this Lease was acquired or improved through, or is otherwise encumbered by, a federal grant program, the Primary Term of the Lease shall be tolled until the requirements of the program, and any related grant documents, have been fully satisfied by Lessor and Lessor notifies Lessee in writing of same."

(h) A provision that states: "Notwithstanding any other provision of this Lease to the contrary, in the event that a parcel subject to this Lease was acquired or improved through, or is otherwise encumbered by, a federal grant program, Lessee may defer payment of all sums otherwise due and owing under this Lease until the requirements of the program, and any related grant documents, have been fully satisfied by Lessor and Lessor notifies Lessee in writing of same."

(i) A provision that states: "Notwithstanding any other provision of this Lease to the contrary, in the event that litigation of any kind or character is filed by a third party that may adversely impact Lessee's ability to conduct operations under the Lease, including an appeal before a

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court or the oil and gas commission, the Primary Term of the Lease shall be tolled until such time as there is a final, nonappealable order entered in such litigation."

(j) A provision that states: "Notwithstanding any other provision of this Lease to the contrary, in the event that litigation of any kind or character is filed by a third party that may adversely impact Lessee's ability to conduct operations under the Lease, including an appeal before a court or the oil and gas commission, Lessee may defer payment of all sums otherwise due and owing under this Lease until a final, nonappealable order is entered in such litigation."

(2) Any other procedures necessary to implement sections 155.30 to 155.36 of the Revised Code, subject to division (I) of section 155.33 of the Revised Code.

(B) ~~Not later than one hundred twenty days after September 30, 2021, the~~ The commission shall establish a standard surface use agreement that a state agency shall use to authorize the use of the surface of a leased parcel of land.

(C) Section 121.95 of the Revised Code does not apply to rules adopted under this section and the commission is not subject to any requirements of that section.

Sec. 163.01. As used in sections 163.01 to 163.22 of the Revised Code:

(A) "Public agency" means any governmental corporation, unit, organization, instrumentality, or officer authorized by law to appropriate property in the courts of this state.

(B) "Private agency" means any corporation, firm, partnership, voluntary association, joint-stock association, or company that is not a public agency and that is authorized by law to appropriate property in the courts of this state.

(C) "Agency" means any public agency or private agency.

(D) "Court" means the court of common pleas or the probate court of any county in which the property sought to be appropriated is located in whole or in part.

(E) "Owner" means any individual, partnership, association, or corporation having any estate, title, or interest in any real property sought to be appropriated.

(F) "Real property," "land," or "property" includes any estate, title, or interest in any real property that is authorized to be appropriated by the agency in question, unless the context otherwise requires.

(G) "Public utility" has the same meaning as in section 4905.02 of the Revised Code and also includes a public utility owned or operated by one or more municipal corporations, an electric cooperative, and an agency holding a certificate of public convenience and necessity granted by the federal energy regulatory commission.

(H)(1) "Public use" does not include any taking that is for conveyance to a private commercial enterprise, economic development, or solely for the purpose of increasing public revenue, unless the property is conveyed or leased to one of the following:

(a) A public utility, municipal power agency, or common carrier;

(b) A private entity that occupies a port authority transportation facility or an incidental area within a publicly owned and occupied project;

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(c) A private entity when the agency that takes the property establishes by a preponderance of the evidence that the property is a blighted parcel or is included in a blighted area.

(2) "Public use" does not include any taking of property for use as a trail for hiking, bicycling, horseback riding, ski touring, canoeing, or other nonmotorized forms of recreational travel. This division does not apply to either of the following:

(a) A regional transit authority acting pursuant to section 306.36 of the Revised Code to acquire right-of-way, within one hundred fifty feet of and parallel to a public road, for a transit facility;

(b) A public or private agency taking property for the construction of a sidewalk within one hundred fifty feet of, and parallel to, a public road.

(3) All of the following are presumed to be public uses: utility facilities, roads, sewers, water lines, public schools, public institutions of higher education, private institutions of higher education that are authorized to appropriate property under section 3333.08 of the Revised Code, public parks, government buildings, port authority transportation facilities, projects by an agency that is a public utility, and similar facilities and uses of land. JMD

(I) "Electric cooperative" has the same meaning as in section 4928.01 of the Revised Code.

(J) "Good faith offer" means the written offer that an agency that is appropriating property must make to the owner of the property pursuant to division (B) of section 163.04 of the Revised Code before commencing an appropriation proceeding.

(K) "Goodwill" means the calculable benefits that accrue to a business as a result of its location, reputation for dependability, skill or quality, and any other circumstances that result in probable retention of old, or acquisition of new, patronage.

(L) "Municipal power agency" has the same meaning as in section 3734.058 of the Revised Code.

(M) "Port authority transportation facility" means any facility developed, controlled, or operated by a port authority for the purpose of providing passenger, cargo, or freight transportation services, such as airports, maritime ports, rail facilities, transit facilities, and support facilities directly related to any airport, maritime port, rail facility, or transit facility.

Sec. 164.01. As used in this chapter:

(A) "Capital improvement" or "capital improvement project" or "project" means the acquisition, construction, reconstruction, improvement, planning, and equipping of roads and bridges, appurtenances to roads and bridges to enhance the safety of animal-drawn vehicles, pedestrians, and bicycles, waste water treatment systems, water supply systems, solid waste disposal facilities, and storm water and sanitary collection, storage, and treatment facilities, including real property, interests in real property, facilities, and equipment related or incidental to those facilities.

(B) "Local subdivision" means any county, municipal corporation, township, sanitary district, or regional water and sewer district.

(C) "Bond proceedings" means the resolutions, orders, trust agreements, indentures, and

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appropriated for such purpose by the general assembly. This chapter does not authorize the director or the issuing authority under section 166.08 of the Revised Code to incur bonded indebtedness of the state or any political subdivision thereof, or to obligate or pledge moneys raised by taxation for the payment of any bonds or notes issued or guarantees made pursuant to this chapter.

(E) Any governmental agency may enter into an agreement with the director, any other governmental agency, or a person to be assisted under this chapter, to take or provide for the purposes of this chapter any governmental action it is authorized to take or provide, and to undertake on behalf and at the request of the director any action which the director is authorized to undertake pursuant to divisions (B)(3), (4), and (5) of this section or divisions (B)(3), (4), and (5) of section 166.12 of the Revised Code. Governmental agencies of the state shall cooperate with and provide assistance to the director of development and the controlling board in the exercise of their respective functions under this chapter.

Sec. 166.03. (A) There is hereby created the facilities establishment fund within the state treasury, consisting of proceeds from the issuance of obligations as specified under section 166.08 of the Revised Code; the moneys received by the state from the sources specified in section 166.09 of the Revised Code; service charges imposed under sections 166.06 and 166.07 of the Revised Code; any grants, gifts, or contributions of moneys received by the director of development to be used for loans made under section 166.07 of the Revised Code or for the payment of the allowable costs of project facilities; and all other moneys appropriated or transferred to the fund. Moneys in the loan guarantee fund in excess of the loan guarantee reserve requirement, but subject to the provisions and requirements of any guarantee contracts, may be transferred to the facilities establishment fund by the treasurer of state upon the order of the director of development. Moneys received by the state under Chapter 122. of the Revised Code, to the extent allocable to the utilization of moneys derived from proceeds of the sale of obligations pursuant to section 166.08 of the Revised Code, shall be credited to the facilities establishment fund. All investment earnings on the cash balance in the fund shall be credited to the fund.

(B) All moneys appropriated or transferred to the facilities establishment fund may be released at the request of the director of development for payment of allowable costs or the making of loans under section 166.07 of the Revised Code, for transfer to the loan guarantee fund established in section 166.06 of the Revised Code, or for use for the purpose of or transfer to the funds established by sections 122.35, 122.42, 122.54, ~~122.55, 122.56, 122.561, 122.57, 122.601, and 122.80~~ of the Revised Code and, until July 1, 2003, the fund established by section 166.031 of the Revised Code, and, until July 1, 2007, the fund established by section 122.26 of the Revised Code, but only for such of those purposes as are within the authorization of Section 13 of Article VIII, Ohio Constitution, in all cases subject to the approval of the controlling board.

(C) The department of development, in the administration of the facilities establishment fund, is encouraged to utilize and promote the utilization of, to the maximum practicable extent, the other existing programs, business incentives, and tax incentives that department is required or

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*Mike DeWine*

Mike DeWine, Governor



the coroner shall take an oath of office as provided in sections 3.22 and 3.23 of the Revised Code. The coroner's service as an acting county commissioner does not constitute the holding of an incompatible public office or employment in violation of any statutory or common law prohibition against the simultaneous holding of more than one public office or employment.

The coroner shall give a new bond in the same amount and signed and approved as provided in section 305.04 of the Revised Code. The bond shall be conditioned for the faithful discharge of the coroner's duties as acting county commissioner and for the payment of any loss or damage that the county may sustain by reason of the coroner's failure in those duties. The bond, along with the oath of office and approval of the probate judge indorsed on it, shall be deposited and paid for as provided for the bonds in section 305.04 of the Revised Code.

(E) Any vacancy declared under this section shall be filled in the manner provided by section 305.02 of the Revised Code.

(F) This section shall not apply to a county officer while in the active military service of the United States.

Sec. 306.32. Any county, or any two or more counties, municipal corporations, or townships, or any combination of these, may create a regional transit authority by the adoption of a resolution or ordinance by the board of county commissioners of each county, the legislative authority of each municipal corporation, and the board of township trustees of each township which is to create or to join in the creation of the regional transit authority. The resolution or ordinance shall state:

- (A) The necessity for the creation of a regional transit authority;
- (B) The counties, municipal corporations, or townships which are to create or to join in the creation of the regional transit authority;
- (C) The official name by which the regional transit authority shall be known;
- (D) The place in which the principal office of the regional transit authority will be located or the manner in which it may be selected;
- (E) The number, term, and compensation, or method for establishing compensation, of the members of the board of trustees of the regional transit authority. Compensation shall not exceed fifty dollars for each board and committee meeting attended by a member, except that if compensation is provided annually it shall not exceed six thousand dollars for the president of the board or four thousand eight hundred dollars for each other board member.
- (F) The manner in which vacancies on the board of trustees of the regional transit authority shall be filled;
- (G) The manner and to what extent the expenses of the regional transit authority shall be apportioned among the counties, municipal corporations, and townships creating it;
- (H) The purposes, including the kinds of transit facilities, for which the regional transit authority is organized.

The regional transit authority provided for in the resolution or ordinance shall be deemed to be created upon the adoption of the resolution or ordinance by the board of county commissioners of

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each county, the legislative authority of each municipal corporation, and the board of township trustees of each township enumerated in the resolution or ordinance.

The resolution or ordinance creating a regional transit authority may be amended to include additional counties, municipal corporations, or townships or for any other purpose, by the adoption of the amendment by the board of county commissioners of each county, the legislative authority of each municipal corporation, and the board of township trustees of each township which has created or joined or proposes to join the regional transit authority.

After each county, municipal corporation, and township which has created or joined or proposes to join the regional transit authority has adopted its resolution or ordinance approving inclusion of additional counties, municipal corporations, or townships in the regional transit authority, a copy of each resolution or ordinance shall be filed with the clerk of the board of the county commissioners of each county, the clerk of the legislative authority of each municipal corporation, and the fiscal officer of the board of trustees of each township proposed to be included in the regional transit authority. The inclusion is effective when all such filing has been completed, unless the regional transit authority to which territory is to be added has authority to levy an ad valorem tax on property, or a sales tax, within its territorial boundaries, in which event the inclusion shall become effective on the sixtieth day after the last such filing is accomplished, unless, prior to the expiration of the sixty-day period, qualified electors residing in the area proposed to be added to the regional transit authority, equal in number to at least ten per cent of the qualified electors from the area who voted for governor at the last gubernatorial election, file a petition of referendum against the inclusion. Any petition of referendum filed under this section shall be filed at the office of the secretary of the board of trustees of the regional transit authority. The person presenting the petition shall be given a receipt containing on it the time of the day, the date, and the purpose of the petition. The secretary of the board of trustees of the regional transit authority shall cause the appropriate board or boards of elections to check the sufficiency of signatures on any petition of referendum filed under this section and, if found to be sufficient, shall present the petition to the board of trustees at a meeting of said board which occurs not later than thirty days following the filing of said petition. Upon presentation to the board of trustees of a petition of referendum against the proposed inclusion, the board of trustees shall promptly certify the proposal to the board or boards of elections for the purpose of having the proposal placed on the ballot at the next general or primary election which occurs not less than ninety days after the date of the meeting of said board, or at a special election, the date of which shall be specified in the certification, which date shall be not less than ninety days after the date of such meeting of the board. Signatures on a petition of referendum may be withdrawn up to and including the meeting of the board of trustees certifying the proposal to the appropriate board or boards of elections. If territory of more than one county, municipal corporation, or township is to be added to the regional transit authority, the electors of the territories of the counties, municipal corporations, or townships which are to be added shall vote as a district, and the majority affirmative vote shall be determined by the vote cast in the district and

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If the proposal would extend the levy of an existing property tax to the territory to be added to the regional transit authority, the board of trustees of the regional transit authority and the county auditor shall proceed in the same manner as required for a tax levy under section 5705.03 of the Revised Code, except that the levy's annual collections shall be estimated assuming that the additional territory has been added to the regional transit authority.

Upon certification of a proposal to the appropriate board or boards of elections pursuant to this section, the board or boards of election shall make the necessary arrangements for the submission of the question to the electors of the territory to be added to the regional transit authority qualified to vote on the question, and the election shall be held, canvassed, and certified in the manner provided for the submission of tax levies under section 5705.191 of the Revised Code, except that the question appearing on the ballot shall read:

"Shall the territory within the \_\_\_\_\_ (Name or names of political subdivisions to be joined) be added to \_\_\_\_\_ (Name) regional transit authority?" and shall a(n) \_\_\_\_\_ (here insert type of tax or taxes) at a rate not to exceed \_\_\_\_\_ (here insert maximum tax rate or rates) be levied for all transit purposes?"

If the tax is a tax on property, the ballot shall express the levy's estimated annual collections, and the rate shall be expressed numerically in mills for each one dollar of taxable value and the effective rate shall be expressed numerically in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value.

If the question is approved by at least a majority of the electors voting on the question, the joinder is immediately effective, and the regional transit authority may extend the levy of the tax against all the taxable property within the territory which has been added. If the question is approved at a general election or at a special election occurring prior to the general election but after the fifteenth day of July, the regional transit authority may amend its budget and resolution adopted pursuant to section 5705.34 of the Revised Code, and the levy shall be placed on the current tax list and duplicate and collected as other taxes are collected from all taxable property within the territorial boundaries of the regional transit authority, including the territory within each political subdivision added as a result of the election.

The territorial boundaries of a regional transit authority shall be coextensive with the territorial boundaries of the counties, municipal corporations, and townships included within the regional transit authority, provided that the same area may be included in more than one regional transit authority so long as the regional transit authorities are not organized for purposes as provided for in the resolutions or ordinances creating the same, and any amendments to them, relating to the same kinds of transit facilities; and provided further, that if a regional transit authority includes only a portion of an entire county, a regional transit authority for the same purposes may be created in the remaining portion of the same county by resolution of the board of county commissioners acting alone or in conjunction with municipal corporations and townships as provided in this section.

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No regional transit authority shall be organized after January 1, 1975, to include any area already included in a regional transit authority, except that any regional transit authority organized after June 29, 1974, and having territorial boundaries entirely within a single county shall, upon adoption by the board of county commissioners of the county of a resolution creating a regional transit authority including within its territorial jurisdiction the existing regional transit authority and for purposes including the purposes for which the existing regional transit authority was created, be dissolved and its territory included in such new regional transit authority. Any resolution creating such a new regional transit authority shall make adequate provision for satisfaction of the obligations of the dissolved regional transit authority.

As used in this section, "the county auditor's ~~appraised~~ market value" and "effective rate" have the same meanings as in section 5705.01 of the Revised Code.

Sec. 306.322. (A) As used in this section:

(1) "Political subdivision" means a county, a municipal corporation, or a township.

(2) "Governing body" means a board of county commissioners of a county, a legislative authority of a municipal corporation, or a board of trustees of a township.

(B) For any regional transit authority that levies a property tax and that includes in its membership political subdivisions that are located in a county having a population of at least four hundred thousand according to the most recent federal census, the procedures of this section apply until December 31, 2022, and are in addition to and an alternative to those established in sections 306.32, 306.321, and 306.54 of the Revised Code for joining to the regional transit authority additional political subdivisions.

(C) Any political subdivision may adopt a resolution or ordinance proposing to join a regional transit authority described in division (B) of this section. In its resolution or ordinance, the political subdivision may propose joining the regional transit authority for a limited period of three years or without a time limit.

(D) The political subdivision proposing to join the regional transit authority shall submit a copy of its resolution or ordinance to the governing body of each political subdivision comprising the regional transit authority. Within thirty days of receiving the resolution or ordinance for inclusion in the regional transit authority, the governing body of each political subdivision shall consider the question of whether to include the additional political subdivision in the regional transit authority, shall adopt a resolution or ordinance approving or rejecting the inclusion of the additional political subdivision, and shall present its resolution or ordinance to the board of trustees of the regional transit authority.

If the board of trustees of the regional transit authority proposes to extend the levy of an existing property tax to the territory to be added to the regional transit authority, the board and the county auditor shall proceed in the same manner as required for a tax levy under section 5705.03 of the Revised Code, except that the levy's annual collections shall be estimated assuming that the additional territory has been added to the regional transit authority.

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(E) If a majority of the political subdivisions comprising the regional transit authority approve the inclusion of the additional political subdivision under division (D) of this section, the board of trustees of the regional transit authority may proceed as provided in division (K) of this section or as provided in divisions (F) to (J) of this section, as applicable.

(F) Not later than the tenth day following the day on which the last ordinance or resolution is presented under division (D) of this section, the board of trustees of the regional transit authority shall notify the political subdivision proposing to join the regional transit authority that it may certify the proposal to the board of elections for the purpose of having the proposal placed on the ballot at the next general election or at a special election conducted on the day of the next primary election that occurs not less than ninety days after the resolution or ordinance is certified to the board of elections.

(G) Upon certification of a proposal to the board of elections pursuant to division (F) of this section, the board of elections shall make the necessary arrangements for the submission of the question to the electors of the territory to be included in the regional transit authority qualified to vote on the question, and the election shall be held, canvassed, and certified in the same manner as regular elections for the election of officers of the political subdivision proposing to join the regional transit authority, except that, if the resolution proposed the inclusion without a time limitation the question appearing on the ballot shall read:

"Shall the territory within the \_\_\_\_\_ (Name or names of political subdivisions to be joined) be added to \_\_\_\_\_ (Name) regional transit authority and shall a(n) \_\_\_\_\_ (here insert type of tax or taxes) at a rate of taxation not to exceed \_\_\_\_\_ (here insert maximum tax rate or rates) be levied for all transit purposes?"

If the resolution proposed the inclusion with a three-year time limitation, the question appearing on the ballot shall read:

"Shall the territory within the \_\_\_\_\_ (Name or names of political subdivisions to be joined) be added to \_\_\_\_\_ (Name) regional transit authority for three years and shall a(n) \_\_\_\_\_ (here insert type of tax or taxes) at a rate of taxation not to exceed \_\_\_\_\_ (here insert maximum tax rate or rates) be levied for all transit purposes for three years?"

In either case, if the tax is a tax on property, the ballot shall express the levy's estimated annual collections, and the rate shall be expressed numerically in mills for each one dollar of taxable value and the effective rate shall be expressed numerically in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value.

(H) If the question is approved by at least a majority of the electors voting on the question, the addition of the new territory is effective six months from the date of the certification of its passage, and the regional transit authority may extend the levy of the tax against all the taxable property within the territory that was added. If the question is approved at a general election or at a special election occurring prior to the general election but after the fifteenth day of July, the regional

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transit authority may amend its budget and resolution adopted pursuant to section 5705.34 of the Revised Code, and the levy shall be placed on the current tax list and duplicate and collected as other taxes are collected from all taxable property within the territorial boundaries of the regional transit authority, including the territory within the political subdivision added as a result of the election. If the budget of the regional transit authority is amended pursuant to this paragraph, the county auditor shall prepare and deliver an amended certificate of estimated resources to reflect the change in anticipated revenues of the regional transit authority.

(I) If the question is approved by at least a majority of the electors voting on the question, the board of trustees of the regional transit authority immediately shall amend the resolution or ordinance creating the regional transit authority to include the additional political subdivision.

(J) If the question approved by a majority of the electors voting on the question added the political subdivision for three years, the territory of the additional political subdivision in the regional transit authority shall be removed from the territory of the regional transit authority three years after the date the territory was added, as determined in the effective date of the election, and shall no longer be a part of that authority without any further action by either the political subdivisions that were included in the authority prior to submitting the question to the electors or of the political subdivision added to the authority as a result of the election. The regional transit authority reduced to its territory as it existed prior to the inclusion of the additional political subdivision shall be entitled to levy and collect any property taxes that it was authorized to levy and collect prior to the enlargement of its territory and for which authorization has not expired, as if the enlargement had not occurred.

(K)(1) If a majority of the political subdivisions comprising the regional transit authority approve the inclusion of the additional political subdivision without a time limit under division (D) of this section, the board of trustees of the regional transit authority may adopt a resolution to submit to the electors of the regional transit authority, as it would be enlarged by the inclusion, the question of including the political subdivision in the regional transit authority, of levying a tax under sections 5739.023 and 5741.022 of the Revised Code throughout the territorial boundaries of the regional transit authority as so enlarged, and of repealing the property tax levied by the regional transit authority under section 306.49 of the Revised Code.

The resolution shall state all of the following:

(a) The date on which the political subdivision is to be included in the regional transit authority;

(b) The rate of the tax to be levied under sections 5739.023 and 5741.022 of the Revised Code, the number of years it is to be levied or that it is to be levied for a continuing period of time, and the date on which it shall first be levied, all as provided under section 5739.023 of the Revised Code;

(c) The last tax year that the property tax is to be levied under section 306.49 of the Revised Code.

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(2) Except as otherwise provided in division (K)(5) of this section, the political subdivision shall not be joined to the regional transit authority before the first day sales and use tax is levied by the regional transit authority under sections 5739.023 and 5741.022 of the Revised Code. Sales and use tax shall not be levied under those sections on or before the last day of the last tax year the regional transit authority levies property tax under section 306.49 of the Revised Code.

(3) The board of trustees of the regional transit authority shall certify the resolution to the board of elections for the purpose of having the proposal placed on the ballot at the next general election or at a special election conducted on the day of the next primary election that occurs not less than ninety days after the resolution is certified to the board of elections. The election shall be held, canvassed, and certified, as provided in section 306.70 of the Revised Code, except that the question appearing on the ballot shall read:

"Shall the territory within the \_\_\_\_\_ (Name or names of political subdivisions to be joined) be added to \_\_\_\_\_ (Name) regional transit authority, shall sales and use tax at a rate not exceeding \_\_\_\_\_ (Insert tax rate) be levied for all transit purposes throughout the territory of the regional transit authority, and shall the existing property tax levied for transit purposes be repealed?"

(4) If the question is approved, the sales and use tax may be levied and collected as is otherwise provided under sections 5739.023 and 5741.022 of the Revised Code on and after the date stated in the resolution.

(5) The board of trustees shall appropriate from the first moneys received from the sales and use tax in each year the full amount required in order to pay the principal of and interest on any notes of the regional transit authority issued pursuant to section 306.49 of the Revised Code in anticipation of the collection of the property tax. The board of trustees shall not thereafter levy and collect the property tax unless and to the extent that the levy and collection is necessary to pay the principal of and interest on notes issued in anticipation of the property tax in order to avoid impairing the obligation of the contract between the regional transit authority and the note holders. Such property tax shall be levied only in the territory of the authority as it existed before the political subdivision was joined to the authority.

(6) If the question is approved after the fifteenth day of July in any calendar year, the regional transit authority may amend its budget for the current and next fiscal year, and any resolution adopted pursuant to section 5705.34 of the Revised Code, to reflect the imposition of the sales and use tax, and shall amend its budget for the next fiscal year, and any resolution adopted pursuant to section 5705.34 of the Revised Code, to comply with division (K)(5) of this section. If the budget of the regional transit authority is amended pursuant to this division, the county auditor shall prepare and deliver an amended certificate of estimated resources to reflect the change in anticipated revenues of the regional transit authority.

(7) If the question is approved, the board of trustees of the regional transit authority immediately shall amend the resolution or ordinance creating the regional transit authority to include

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the additional political subdivision.

(L) As used in this section, "the county auditor's ~~appraised~~ market value" and "effective rate" have the same meanings as in section 5705.01 of the Revised Code.

Sec. 306.43. (A) The board of trustees of a regional transit authority or any officer or employee designated by such board may make any contract for the purchase of goods or services, the cost of which does not exceed one hundred thousand dollars. When an expenditure, other than for the acquisition of real estate, the discharge of claims, or the acquisition of goods or services under the circumstances described in division (H) of this section, is expected to exceed one hundred thousand dollars, such expenditure shall be made through full and open competition by the use of competitive procedures. The regional transit authority shall use the competitive procedure, as set forth in divisions (B), (C), (D), and (E) of this section, that is most appropriate under the circumstances of the procurement.

(B) Competitive sealed bidding is the preferred method of procurement and a regional transit authority shall use that method if all of the following conditions exist:

- (1) A clear, complete, and adequate description of the goods, services, or work is available;
- (2) Time permits the solicitation, submission, and evaluation of sealed bids;
- (3) The award will be made on the basis of price and other price-related factors;
- (4) It is not necessary to conduct discussions with responding offerors about their bids;
- (5) There is a reasonable expectation of receiving more than one sealed bid.

A regional transit authority shall publish a notice calling for bids once a week for no less than two consecutive weeks in a newspaper of general circulation within the territorial boundaries of the regional transit authority, or as provided in section 7.16 of the Revised Code. A regional transit authority may require that a bidder for any contract other than a construction contract provide a bid guaranty in the form, quality, and amount considered appropriate by the regional transit authority. The board may let the contract to the lowest responsive and responsible bidder. Where fewer than two responsive bids are received, a regional transit authority may negotiate price with the sole responsive bidder or may rescind the solicitation and procure under division (H)(2) of this section.

(C) A regional transit authority may use two-step competitive bidding, consisting of a technical proposal and a separate, subsequent sealed price bid from those submitting acceptable technical proposals, if both of the following conditions exist:

- (1) A clear, complete, and adequate description of the goods, services, or work is not available, but definite criteria exist for the evaluation of technical proposals;
- (2) It is necessary to conduct discussions with responding offerors.

A regional transit authority shall publish a notice calling for technical proposals once a week for no less than two consecutive weeks in a newspaper of general circulation within the territorial boundaries of the regional transit authority, or as provided in section 7.16 of the Revised Code. A regional transit authority may require a bid guaranty in the form, quality, and amount the regional transit authority considers appropriate. The board may let the contract to the lowest responsive and

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section divided by

(b) The taxable value of all real property in that class.

(4) "Taxes charged and payable" means the taxes charged and payable prior to any reduction required by section 319.302 of the Revised Code.

(C) The tax commissioner shall make the determinations required by this section each year, without regard to whether a taxing district has territory in a county to which section 5715.24 of the Revised Code applies for that year. Separate determinations shall be made for each of the two classes established pursuant to section 5713.041 of the Revised Code.

(D) With respect to each tax authorized to be levied by each taxing district, the tax commissioner, annually, shall do both of the following:

(1) Determine by what percentage, if any, the sums levied by such tax against the carryover property in each class would have to be reduced for the tax to levy the same number of dollars against such property in that class in the current year as were charged against such property by such tax in the preceding year subsequent to the reduction made under this section but before the reduction made under section 319.302 of the Revised Code. In the case of a tax levied for the first time that is not a renewal of an existing tax, the commissioner shall determine by what percentage the sums that would otherwise be levied by such tax against carryover property in each class would have to be reduced to equal the amount that would have been levied if the full rate thereof had been imposed against the total taxable value of such property in the preceding tax year. ~~A tax or portion of a tax that is designated a replacement levy under section 5705.192 of the Revised Code is not a renewal of an existing tax for purposes of this division.~~

(2) Certify each percentage determined in division (D)(1) of this section, as adjusted under division (E) of this section, and the class of property to which that percentage applies to the auditor of each county in which the district has territory. The auditor, after complying with section 319.30 of the Revised Code, shall reduce the sum to be levied by such tax against each parcel of real property in the district by the percentage so certified for its class. Certification shall be made by the first day of September except in the case of a tax levied for the first time, in which case certification shall be made within fifteen days of the date the county auditor submits the information necessary to make the required determination.

(E)(1) As used in division (E)(2) of this section, "pre-1982 joint vocational taxes" means, with respect to a class of property, the difference between the following amounts:

(a) The taxes charged and payable in tax year 1981 against the property in that class for the current expenses of the joint vocational school district of which the school district is a part after making all reductions under this section;

(b) Two-tenths of one per cent of the taxable value of all real property in that class.

If the amount in division (E)(1)(b) of this section exceeds the amount in division (E)(1)(a) of this section, the pre-1982 joint vocational taxes shall be zero.

As used in divisions (E)(2) and (3) of this section, "taxes charged and payable" has the same

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meaning as in division (B)(4) of this section and excludes any tax charged and payable in 1985 or thereafter under sections 5705.194 to 5705.197 or section 5705.199, 5705.213, 5705.219, or 5748.09 of the Revised Code.

(2) If in the case of a school district other than a joint vocational or cooperative education school district any percentage required to be used in division (D)(2) of this section for either class of property could cause the total taxes charged and payable for current expenses to be less than two per cent of the taxable value of all real property in that class that is subject to taxation by the district, the commissioner shall determine what percentages would cause the district's total taxes charged and payable for current expenses against that class, after all reductions that would otherwise be made under this section, to equal, when combined with the pre-1982 joint vocational taxes against that class, the lesser of the following:

- (a) The sum of the rates at which those taxes are authorized to be levied;
- (b) Two per cent of the taxable value of the property in that class. The auditor shall use such percentages in making the reduction required by this section for that class.

(3) If in the case of a joint vocational school district any percentage required to be used in division (D)(2) of this section for either class of property could cause the total taxes charged and payable for current expenses for that class to be less than two-tenths of one per cent of the taxable value of that class, the commissioner shall determine what percentages would cause the district's total taxes charged and payable for current expenses for that class, after all reductions that would otherwise be made under this section, to equal that amount. The auditor shall use such percentages in making the reductions required by this section for that class.

(4) If a school district is affected by division (E)(2) or (3) of this section for either class of property, and additional current expense taxes are levied or are included in the definition of taxes charged and payable, then, for the first tax year those taxes are levied or included, the reduction computed under division (D) of this section for that district shall be computed as though the sums of current expenses taxes levied for the district and charged against that class in the preceding tax year were equivalent to two per cent or two-tenths of one per cent, respectively, of the taxable value of all real property in that class.

(F) No reduction shall be made under this section in the rate at which any tax is levied.

(G) The commissioner may order a county auditor to furnish any information the commissioner needs to make the determinations required under division (D) or (E) of this section, and the auditor shall supply the information in the form and by the date specified in the order. If the auditor fails to comply with an order issued under this division, except for good cause as determined by the commissioner, the commissioner shall withhold from such county or taxing district therein fifty per cent of state revenues to local governments pursuant to section 5747.50 of the Revised Code or shall direct the department of education and workforce to withhold therefrom fifty per cent of state revenues to school districts pursuant to Chapter 3317. of the Revised Code. The commissioner shall withhold the distribution of such revenues until the county auditor has complied

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whether it qualifies for the partial exemption provided for by this section as of the first day of January of the current tax year.

(B) After complying with section 319.301 of the Revised Code, the county auditor shall reduce the remaining sums to be levied by qualifying levies against each parcel of real property that is listed on the general tax list and duplicate of real and public utility property for the current tax year and that qualifies for partial exemption under division (A) of this section, and against each manufactured and mobile home that is taxed pursuant to division (D)(2) of section 4503.06 of the Revised Code and that is on the manufactured home tax list for the current tax year, by ten per cent, to provide a partial exemption for that parcel or home. For the purposes of this division:

(1) "Qualifying levy" means a levy approved at an election held before September 29, 2013; a levy within the ten-mill limitation; a levy provided for by the charter of a municipal corporation that was levied on the tax list for tax year 2013; a subsequent renewal of any such levy; or a subsequent substitute for such a levy under section 5705.199 of the Revised Code.

(2) "Qualifying levy" does not include any replacement imposed under section 5705.192 of the Revised Code, as it existed before the effective date of this amendment, of any levy described in division (B)(1) of this section.

(C) Except as otherwise provided in sections 323.152, 323.158, 323.16, 505.06, and 715.263 of the Revised Code, the amount of the taxes remaining after any such reduction shall be the real and public utility property taxes charged and payable on each parcel of real property, including property that does not qualify for partial exemption under division (A) of this section, and the manufactured home tax charged and payable on each manufactured or mobile home, and shall be the amounts certified to the county treasurer for collection. Upon receipt of the real and public utility property tax duplicate, the treasurer shall certify to the tax commissioner the total amount by which the real property taxes were reduced under this section, as shown on the duplicate. Such reduction shall not directly or indirectly affect the determination of the principal amount of notes that may be issued in anticipation of any tax levies or the amount of bonds or notes for any planned improvements. If after application of sections 5705.31 and 5705.32 of the Revised Code and other applicable provisions of law, including divisions (F) and (I) of section 321.24 of the Revised Code, there would be insufficient funds for payment of debt charges on bonds or notes payable from taxes reduced by this section, the reduction of taxes provided for in this section shall be adjusted to the extent necessary to provide funds from such taxes.

(D) The tax commissioner may adopt rules governing the administration of the partial exemption provided for by this section.

(E) The determination of whether property qualifies for partial exemption under division (A) of this section is solely for the purpose of allowing the partial exemption under division (B) of this section.

Sec. 319.304. (A) As used in this section:

(1) "Homestead" has the same meaning as in section 323.151 of the Revised Code and also

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accordance with the terms of the contract, receives at a post office box any type of payment or fee owed or payable to the county, opens the mail delivered to that box, processes the checks and other payments received in such mail and deposits them into the treasurer's account, and provides the county treasurer daily receipt information with respect to such payments. The contract may provide for the financial institution to receive at the post office box those payments and fees specifically named in the contract or all payments and fees payable to the county, including, but not limited to, utility, sewer, water, refuse collection, waste disposal, and airport fees, but in any case excluding taxes. The contract shall not be entered into unless:

~~(A) There is attached to the contract a certification by the auditor of state that the financial institution and the treasurer have given assurances satisfactory to the auditor of state that the records of the financial institution, to the extent that they relate to payments covered by the contract, shall be subject to examination by the auditor of state to the same extent as if the services that the financial institution has agreed to perform were being performed by the treasurer.~~

~~(B)(1)~~ The contract is awarded in accordance with sections 307.86 to 307.92 of the Revised Code.

~~(C)(2)~~ The treasurer's surety bond includes within its coverage any loss that might occur as the result of the contract.

~~(D)(3)~~ The provisions of the contract do not conflict with accounting and reporting requirements prescribed by the auditor of state.

(B) The records of the financial institution are subject to examination by the auditor of state to the same extent as if the services that the financial institution has agreed to perform were being performed by the treasurer.

Sec. 323.131. (A) Each tax bill prepared and mailed or delivered under section 323.13 of the Revised Code shall be in the form and contain the information required by the tax commissioner. The commissioner may prescribe different forms for each county and may authorize the county auditor to make up tax bills and tax receipts to be used by the county treasurer. For any county in which the board of county commissioners has granted a partial property tax exemption on homesteads under section 323.158 of the Revised Code, the commissioner shall require that the tax bills for those homesteads include a notice of the amount of the tax reduction that results from the partial exemption. In addition to the information required by the commissioner, each tax bill shall contain the following information:

- (1) The taxes levied and the taxes charged and payable against the property;
- (2) The effective tax rate. The words "effective tax rate" shall appear in boldface type.
- (3) The following notices:
  - (a) "Notice: If the taxes are not paid within sixty days from the date they are certified delinquent, the property is subject to foreclosure for tax delinquency." Failure to provide such notice has no effect upon the validity of any tax foreclosure to which a property is subjected.
  - (b) "Notice: If the taxes charged against this parcel have been reduced by the 2-1/2 per cent

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Date: 6/30/25

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tax reduction for residences occupied by the owner but the property is not a residence occupied by the owner, the owner must notify the county auditor's office not later than March 31 of the year following the year for which the taxes are due. Failure to do so may result in the owner being convicted of a fourth degree misdemeanor, which is punishable by imprisonment up to 30 days, a fine up to \$250, or both, and in the owner having to repay the amount by which the taxes were erroneously or illegally reduced, plus any interest that may apply.

If the taxes charged against this parcel have not been reduced by the 2-1/2 per cent tax reduction and the parcel includes a residence occupied by the owner, the parcel may qualify for the tax reduction. To obtain an application for the tax reduction or further information, the owner may contact the county auditor's office at \_\_\_\_\_ (insert the address and telephone number of the county auditor's office)."

(4) For a tract or lot on the real property tax suspension list under section 319.48 of the Revised Code, the following notice: "Notice: The taxes shown due on this bill are for the current year only. Delinquent taxes, penalties, and interest also are due on this property. Contact the county treasurer to learn the total amount due."

(5) For a property, the tax liability of which has been reduced under section 5705.316 of the Revised Code for the current tax year, the following notice: "Notice: The school district taxes shown due on this bill are reduced only for the current year due to the school district's excess carry-over balance."

The tax bill shall not contain or be mailed or delivered with any information or material that is not required by this section or that is not authorized by section 321.45 of the Revised Code or by the tax commissioner.

(B) If the property is residential rental property, the tax bill shall contain a statement that the owner of the residential rental property shall file with the county auditor the information required under division (A) or (C) of section 5323.02 of the Revised Code.

(C) Each county auditor and treasurer shall post on their respective web sites, or on the county's web site, the percentage of property taxes charged by each taxing unit and, in the case of the county as a taxing unit, the percentage of taxes charged by the county for each of the county purposes for which taxes are charged.

(D) As used in this section, "residential rental property" has the same meaning as in section 5323.01 of the Revised Code.

Sec. 323.152. In addition to the reduction in taxes required under ~~section~~ sections 319.302 and 319.304 of the Revised Code, taxes shall be reduced as provided in divisions (A) and (B) of this section.

(A)(1)(a) Division (A)(1) of this section applies to any of the following persons:

- (i) A person who is permanently and totally disabled;
- (ii) A person who is sixty-five years of age or older;
- (iii) A person who is the surviving spouse of a deceased person who was ~~permanently and totally disabled~~ and

disapproved.

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section 323.158 of the Revised Code or division (A)(1) or (2) of this section. The reduction applies to only one homestead owned and occupied by such a surviving spouse. A homestead qualifies for a reduction in taxes under division (A)(3) of this section for the tax year in which the public service officer dies through the tax year in which the surviving spouse dies or remarries. *RM*

(B)(1) As used in division (B) of this section, "qualifying levy" has the same meaning as in section 319.302 of the Revised Code.

(2) To provide a partial exemption, real property taxes on any homestead, and manufactured home taxes on any manufactured or mobile home on which a manufactured home tax is assessed pursuant to division (D)(2) of section 4503.06 of the Revised Code, shall be reduced for each year for which an application for the reduction has been approved. The amount of the reduction shall equal two and one-half per cent of the amount of taxes to be levied by qualifying levies on the homestead or the manufactured or mobile home after applying section 319.301 of the Revised Code.

~~For the purposes of this division, "qualifying levy" has the same meaning as in section 319.302 of the Revised Code.~~ *RM*

(3) A board of county commissioners, by resolution, may authorize a partial exemption from the real property taxes or manufactured home taxes on any property or manufactured or mobile home that receives the partial exemption under division (B)(2) of this section. The resolution shall specify the amount of the partial exemption, which may equal up to two and one-half per cent of the amount of taxes to be levied by qualifying levies on the property or home after applying section 319.301 of the Revised Code. The partial exemption shall be applied concurrently with the partial exemption under division (B)(2) of this section, and no application shall be required under section 323.153 of the Revised Code to obtain the partial exemption authorized pursuant to this section.

The board shall certify a copy of the resolution, or a copy of any resolution repealing the partial exemption's authorization, to the county auditor and tax commissioner within thirty days after its adoption. If the resolution is adopted on or before the first day of July of a tax year, the partial exemption shall first apply or cease to apply, in the case of real property taxes, to that tax year or, in the case of manufactured home taxes, the following tax year. If the resolution is adopted after the first day of July of a tax year, the partial exemption shall first apply or cease to apply, in the case of real property taxes, to the following tax year or, in the case of manufactured home taxes, the second succeeding tax year.

(C) The reductions granted by this section do not apply to special assessments or respread of assessments levied against the homestead, and if there is a transfer of ownership subsequent to the filing of an application for a reduction in taxes, such reductions are not forfeited for such year by virtue of such transfer.

(D) The reductions in taxable value referred to in this section shall be applied solely as a factor for the purpose of computing the reduction of taxes under this section and shall not affect the total value of property in any subdivision or taxing district as listed and assessed for taxation on the tax lists and duplicates, or any direct or indirect limitations on indebtedness of a subdivision or

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the board may apply in writing, on a form prescribed by the department of administrative services, to the director of ~~mental behavioral health and addiction services~~ for a waiver or modification of the goal.

(F) This section does not preclude any minority business enterprise or EDGE business enterprise from bidding on any other contract not specifically set aside for minority business enterprises or subject to procurement goals for EDGE business enterprises.

(G) Within ninety days after the beginning of each fiscal year, each board shall file a report with the department of ~~mental behavioral health and addiction services~~ that shows for that fiscal year the name of each minority business enterprise and EDGE business enterprise with which the board entered into a contract, the value and type of each such contract, the total value of contracts awarded under divisions (C) and (D) of this section, the total value of contracts awarded for the purchases of equipment, materials, supplies, or services, other than contracts entered into under section 340.036 of the Revised Code, and the total value of contracts entered into for construction.

(H) Any person who intentionally misrepresents self as owning, controlling, operating, or participating in a minority business enterprise or an EDGE business enterprise for the purpose of obtaining contracts or any other benefits under this section shall be guilty of theft by deception as provided for in section 2913.02 of the Revised Code.

Sec. 340.16. The department of ~~mental behavioral health and addiction services~~ and the department of medicaid shall adopt rules that establish requirements and procedures for prior notification and service coordination between public children services agencies and boards of alcohol, drug addiction, and mental health services when a public children services agency refers a child in its custody to a board for services funded by the board. The rules shall be adopted in accordance with Chapter 119. of the Revised Code.

Sec. 345.01. (A) As used in this chapter, "the county auditor's ~~appraised market~~ value" has the same meaning as in section 5705.01 of the Revised Code.

(B) The taxing authority of any municipal corporation, township, or county, at any time not less than one hundred days prior to a general election in any year, by a vote of two-thirds of all members of the taxing authority, may, and upon presentation to the clerk or fiscal officer, as the case may be, of the taxing authority of a petition signed by not less than two per cent of the electors of the political subdivision, as shown at the preceding general election held in the subdivision, shall, declare by resolution that the amount of taxes which may be raised within the ten-mill limitation will be insufficient to provide an adequate amount for the necessary requirements of the subdivision, and that it is necessary to levy taxes in excess of the limitation for either or both of the following purposes:

(1) For purchasing a site, and for erecting, equipping, and furnishing, or for establishing a memorial to commemorate the services of all members and veterans of the armed forces of the United States;

(2) For the operation and maintenance of a memorial, and for the functions related to it.

disapproved.

Date:



The resolution shall be confined to the purposes set forth in this section, and shall specify the amount of increase in rate which it is necessary to levy, expressed both in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of the county auditor's ~~appraised-market~~ value, the purpose of the rate increase, and the number of years during which the increase shall be in effect. The increase may include a levy upon the tax duplicate of the current year. The number of years shall be any number not exceeding ten. The question of an increase in tax rate under divisions (B)(1) and (2) of this section may be submitted to the electors on one ballot.

The total tax for the purposes included in this section shall not, in any year, exceed one mill of each dollar of taxable value.

The resolution shall go into immediate effect upon its passage, and no publication of the resolution, other than that provided for in the notice of election, shall be necessary.

Sec. 345.03. A copy of any resolution adopted under section 345.01 of the Revised Code shall be certified within five days by the taxing authority and not later than four p.m. of the ninetieth day before the day of the election, to the county board of elections, and such board shall submit the proposal to the electors of the subdivision at the succeeding general election. The board shall make the necessary arrangements for the submission of such question to the electors of the subdivision, and the election shall be conducted, canvassed, and certified in like manner as regular elections in such subdivision.

Notice of the election shall be published once not less than two weeks prior to such election using at least one of the following methods:

- (A) In the print or digital edition of a newspaper of general circulation within the county;
- (B) On the official public notice web site established under section 125.182 of the Revised Code;
- (C) On the web site and social media account of the county.

The notice shall set out the purpose of the proposed increase in rate, the levy's estimated annual collections, the amount of the increase expressed in dollars for each one hundred thousand dollars of the county auditor's ~~appraised-market~~ value as well as in mills for each one dollar of taxable value, the number of years during which such increase will be in effect, and the time and place of holding such election.

Sec. 345.04. The form of the ballot cast at a general election, as provided by sections 345.01 to 345.03 of the Revised Code, shall be: "An additional tax for the benefit of (name of subdivision) for the purpose of (state purpose stated in the resolution), 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-market~~ value, for (the number of years the levy is to run).

For the Tax Levy

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disapproved

Date

June 30, 2025



Mike DeWine Governor

	Against the Tax Levy
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If the tax is to be placed on the current tax list, the form of the ballot shall be modified by adding, after the statement of the number of years the levy is to run, the phrase ", commencing in \_\_\_\_\_ (first year the tax is to be levied), first due in calendar year \_\_\_\_\_ (first calendar year in which the tax shall be due)."

The question covered by the resolution shall be submitted to the electors as a separate proposition, but it 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.

Sec. 349.01. As used in this chapter:

(A) "New community" means a community or development of property in relation to an existing community planned so that the resulting community includes facilities for the conduct of industrial, commercial, residential, cultural, educational, and recreational activities, and designed in accordance with planning concepts for the placement of utility, open space, and other supportive facilities.

(B) "New community development program" means a program for the development of a new community characterized by well-balanced and diversified land use patterns and which includes land acquisition and land development, the acquisition, construction, operation, and maintenance of community facilities, and the provision of services authorized in this chapter.

A new community development program may take into account any existing community in relation to which a new community is developed for purposes of being characterized by well-balanced and diversified land use patterns.

(C) "New community district" means the area of land described by the developer in the petition as set forth in division (A) of section 349.03 of the Revised Code for development as a new community and any lands added to the district by amendment of the resolution establishing the community authority.

(D) "New community authority" means a body corporate and politic in this state, established pursuant to section 349.03 of the Revised Code and governed by a board of trustees as provided in section 349.04 of the Revised Code.

(E) "Developer" means any person, organized for carrying out a new community development program who owns or controls, through leases of at least seventy-five years' duration, options, or contracts to purchase, the land within a new community district, or any municipal corporation, township, county, or port authority that owns the land within a new community district, or has the ability to acquire such land, either by voluntary acquisition or condemnation in order to eliminate slum, blighted, and deteriorated or deteriorating areas and to prevent the recurrence thereof. "Developer" may also mean a person, municipal corporation, township, county, or port authority that controls land within a new community district through leases of at least seventy-five

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of the township and the kinds of services rendered on those days. The per diem compensation shall be paid from the township general fund or from other township funds in such proportions as the kinds of services performed may require. The notice shall be filed with the township fiscal officer and preserved for inspection by any persons interested.

By unanimous vote, a board of township trustees may adopt a method of compensation consisting of an annual salary to be paid in equal monthly payments. If the office of trustee is held by more than one person during any calendar year, each person holding the office shall receive payments for only those months, and any fractions of those months, during which the person holds the office. The amount of the annual salary approved by the board shall be no more than the maximum amount that could be received annually by a trustee if the trustee were paid on a per diem basis as specified in this division, and shall be paid from the township general fund or from other township funds in such proportions as the board may specify by resolution. Each trustee shall certify the percentage of time spent working on matters to be paid from the township general fund and from other township funds in such proportions as the kinds of services performed. A board of township trustees that has adopted a salary method of compensation may return to a method of compensation on a per diem basis as specified in this division by a majority vote. Any change in the method of compensation shall be effective on the first day of January of the year following the year during which the board has voted to change the method of compensation.

*RMP*

Sec. 505.37. (A) The board of township trustees may establish all necessary rules to guard against the occurrence of fires and to protect the property and lives of the citizens against damage and accidents, and may purchase, lease, lease with an option to purchase, or otherwise provide any fire apparatus, mechanical resuscitators, underwater rescue and recovery equipment, or other fire equipment, appliances, materials, fire hydrants, and water supply for fire-fighting and fire and rescue purposes that seems advisable to the board. The board shall provide for the care and maintenance of such fire equipment, and, for these purposes, may purchase, lease, lease with an option to purchase, or construct and maintain necessary buildings, and it may establish and maintain lines of fire-alarm communications within the limits of the township. The board may employ one or more persons to maintain and operate such fire equipment, or it may enter into an agreement with a volunteer fire company for the use and operation of the equipment. The board may compensate the members of a volunteer fire company on any basis and in any amount that it considers equitable.

When the estimated cost to purchase fire apparatus, mechanical resuscitators, underwater rescue and recovery equipment, or other fire equipment, appliances, materials, fire hydrants, buildings, or fire-alarm communications equipment or services exceeds the amount specified in section 9.17 of the Revised Code, the contract shall be let by competitive bidding. No purchase or other transaction subject to this section shall be divided into component parts in order to avoid the requirements of this section. When competitive bidding is required, the board shall advertise once a week for not less than two consecutive weeks using at least one of the following methods:

(1) In the print or digital edition of a newspaper of general circulation within the township;

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(2) On the official public notice web site established under section 125.182 of the Revised Code;

(3) On the web site and social media account of the township. *RMD*

The board may also cause notice to be inserted in trade papers or other publications designated by it or to be distributed by electronic means, including posting the notice on the board's internet web site.

The advertisement shall include the time, date, and place where the clerk of the township, or the clerk's designee, will read bids publicly. The time, date, and place of bid openings may be extended to a later date by the board of township trustees, provided that written or oral notice of the change shall be given to all persons who have received or requested specifications not later than ninety-six hours prior to the original time and date fixed for the opening. The board may reject all the bids or accept the lowest and best bid, provided that the successful bidder meets the requirements of section 153.54 of the Revised Code when the contract is for the construction, demolition, alteration, repair, or reconstruction of an improvement.

(B) The boards of township trustees of any two or more townships, or the legislative authorities of any two or more political subdivisions, or any combination of these, may, through joint action, unite in the joint purchase, lease, lease with an option to purchase, maintenance, use, and operation of fire equipment described in division (A) of this section, or for any other purpose designated in sections 505.37 to 505.42 of the Revised Code, and may prorate the expense of the joint action on any terms that are mutually agreed upon.

(C) The board of township trustees of any township may, by resolution, whenever it is expedient and necessary to guard against the occurrence of fires or to protect the property and lives of the citizens against damages resulting from their occurrence, create a fire district of any portions of the township that it considers necessary. The board may purchase, lease, lease with an option to purchase, or otherwise provide any fire apparatus, mechanical resuscitators, underwater rescue and recovery equipment, or other fire equipment, appliances, materials, fire hydrants, and water supply for fire-fighting and fire and rescue purposes, or may contract for the fire protection for the fire district as provided in section 9.60 of the Revised Code. The fire district so created shall be given a separate name by which it shall be known.

Additional unincorporated territory of the township may be added to a fire district upon the board's adoption of a resolution authorizing the addition. A municipal corporation, or a portion of a municipal corporation, that is within or adjoining the township may be added to a fire district upon the board's adoption of a resolution authorizing the addition and the municipal legislative authority's adoption of a resolution or ordinance requesting the addition of the municipal corporation or a portion of the municipal corporation to the fire district.

If the township fire district imposes a tax, additional unincorporated territory of the township or a municipal corporation or a portion of a municipal corporation that is within or adjoining the township shall become part of the fire district only after all of the following have occurred:

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(1) Adoption by the board of township trustees of a resolution approving the expansion of the territorial limits of the district and, if the resolution proposes to add a municipal corporation or a portion of a municipal corporation, adoption by the municipal legislative authority of a resolution or ordinance requesting the addition of the municipal corporation or a portion of the municipal corporation to the district;

(2) Adoption by the board of township trustees of a resolution recommending the extension of the tax to the additional territory;

(3) The board requests and obtains from the county auditor the information required for a tax levy under section 5705.03 of the Revised Code, in the manner prescribed in that section, except that the levy's annual collections shall be estimated assuming that the additional territory has been added to the fire district.

(4) Approval of the tax by the electors of the territory proposed for addition to the district.

Each resolution of the board adopted under division (C)(2) of this section shall state the name of the fire district, a description of the territory to be added, the rate, expressed in mills for each one dollar of taxable value, the effective rate, expressed in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~-market value, and termination date of the tax, which shall be the rate, effective rate, and termination date of the tax currently in effect in the fire district.

The board of trustees shall certify each resolution adopted under division (C)(2) of this section and the county auditor's certification under division (C)(3) of this section to the board of elections in accordance with section 5705.19 of the Revised Code. The election required under division (C)(4) of this section shall be held, canvassed, and certified in the manner provided for the submission of tax levies under section 5705.25 of the Revised Code, except that the question appearing on the ballot shall read:

"Shall the territory within \_\_\_\_\_ (description of the proposed territory to be added) be added to \_\_\_\_\_ (name) fire district, and a property tax, that the county auditor estimates will collect \$ \_\_\_\_\_ annually, at a rate not exceeding \_\_\_\_\_ mills for each \$1 of taxable value, which amounts to \$ \_\_\_\_\_ (here insert effective rate) for each \$100,000 of the county auditor's ~~appraised~~-market value, be in effect for \_\_\_\_\_ (here insert the number of years the tax is to be in effect or "a continuing period of time," as applicable)?"

If the question is approved by at least a majority of the electors voting on it, the joinder shall be effective as of the first day of July of the year following approval, and on that date, the township fire district tax shall be extended to the taxable property within the territory that has been added. If the territory that has been added is a municipal corporation or portion thereof and if it had adopted a tax levy for fire purposes, the levy is terminated on the effective date of the joinder in the area of the municipal corporation added to the district.

Any municipal corporation may withdraw from a township fire district created under division (C) of this section by the adoption by the municipal legislative authority of a resolution or ordinance that the resolution or ordinance was disapproved.

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ordinance ordering withdrawal. On the first day of July of the year following the adoption of the resolution or ordinance of withdrawal, the withdrawing municipal corporation or the portion thereof ceases to be a part of the district, and the power of the fire district to levy a tax upon taxable property in the withdrawing municipal corporation or the portion thereof terminates, except that the fire district shall continue to levy and collect taxes for the payment of indebtedness within the territory of the fire district as it was composed at the time the indebtedness was incurred.

Upon the withdrawal of any municipal corporation from a township fire district created under division (C) of this section, the county auditor shall ascertain, apportion, and order a division of the funds on hand, moneys and taxes in the process of collection except for taxes levied for the payment of indebtedness, credits, and real and personal property, either in money or in kind, on the basis of the valuation of the respective tax duplicates of the withdrawing municipal corporation and the remaining territory of the fire district.

A board of township trustees may remove unincorporated territory of the township from the fire district upon the adoption of a resolution authorizing the removal. On the first day of July of the year following the adoption of the resolution, the unincorporated township territory described in the resolution ceases to be a part of the district, and the power of the fire district to levy a tax upon taxable property in that territory terminates, except that the fire district shall continue to levy and collect taxes for the payment of indebtedness within the territory of the fire district as it was composed at the time the indebtedness was incurred.

As used in this section, "the county auditor's ~~appraised-market~~ value" and "effective rate" have the same meanings as in section 5705.01 of the Revised Code.

(D) The board of township trustees of any township, the board of fire district trustees of a fire district created under section 505.371 of the Revised Code, or the legislative authority of any municipal corporation may purchase, lease, or lease with an option to purchase the necessary fire equipment described in division (A) of this section, buildings, and sites for the township, fire district, or municipal corporation and issue securities for that purpose with maximum maturities as provided in section 133.20 of the Revised Code. The board of township trustees, board of fire district trustees, or legislative authority may also construct any buildings necessary to house fire equipment and issue securities for that purpose with maximum maturities as provided in section 133.20 of the Revised Code.

The board of township trustees, board of fire district trustees, or legislative authority may issue the securities of the township, fire district, or municipal corporation, signed by the board or designated officer of the municipal corporation and attested by the signature of the township fiscal officer, fire district clerk, or municipal clerk, covering any deferred payments and payable at the times provided, which securities shall bear interest not to exceed the rate determined as provided in section 9.95 of the Revised Code, and shall not be subject to Chapter 133. of the Revised Code. The legislation authorizing the issuance of the securities shall provide for levying and collecting annually by taxation, amounts sufficient to pay the interest on and principal of the securities.

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shall be offered for sale on the open market or given to the vendor or contractor if no sale is made.

Section 505.40 of the Revised Code does not apply to any securities issued, or any lease with an option to purchase entered into, in accordance with this division.

(E) A board of township trustees of any township or a board of fire district trustees of a fire district created under section 505.371 of the Revised Code may purchase a policy or policies of liability insurance for the officers, employees, and appointees of the fire department, fire district, or joint fire district governed by the board that includes personal injury liability coverage as to the civil liability of those officers, employees, and appointees for false arrest, detention, or imprisonment, malicious prosecution, libel, slander, defamation or other violation of the right of privacy, wrongful entry or eviction, or other invasion of the right of private occupancy, arising out of the performance of their duties.

When a board of township trustees cannot, by deed of gift or by purchase and upon terms it considers reasonable, procure land for a township fire station that is needed in order to respond in reasonable time to a fire or medical emergency, the board may appropriate land for that purpose under sections 163.01 to 163.22 of the Revised Code. If it is necessary to acquire additional adjacent land for enlarging or improving the fire station, the board may purchase, appropriate, or accept a deed of gift for the land for these purposes.

(F) As used in this division, "emergency medical service organization" has the same meaning as in section 4766.01 of the Revised Code.

A board of township trustees, by adoption of an appropriate resolution, may choose to have the state board of emergency medical, fire, and transportation services license any emergency medical service organization it operates. If the board adopts such a resolution, Chapter 4766. of the Revised Code, except for sections 4766.06 and 4766.99 of the Revised Code, applies to the organization. All rules adopted under the applicable sections of that chapter also apply to the organization. A board of township trustees, by adoption of an appropriate resolution, may remove its emergency medical service organization from the jurisdiction of the state board of emergency medical, fire, and transportation services.

Sec. 505.48. (A) The board of township trustees of any township may, by resolution adopted by two-thirds of the members of the board, create a township police district comprised of all or a portion of the unincorporated territory of the township as the resolution may specify. If the township police district does not include all of the unincorporated territory of the township, the resolution creating the district shall contain a complete and accurate description of the territory of the district and a separate and distinct name for the district.

At any time not less than one hundred twenty days after a township police district is created and operative, the territorial limits of the district may be altered in the manner provided in division (B) of this section or, if applicable, as provided in section 505.482 of the Revised Code.

(B) Except as otherwise provided in section 505.481 of the Revised Code, the territorial limits of a township police district may be altered by a resolution adopted by a two-thirds vote of the

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board of township trustees. If the township police district imposes a tax, any territory proposed for addition to the district shall become part of the district only after all of the following have occurred:

(1) Adoption by two-thirds vote of the board of township trustees of a resolution approving the expansion of the territorial limits of the district;

(2) Adoption by a two-thirds vote of the board of township trustees of a resolution recommending the extension of the tax to the additional territory;

(3) The board requests and obtains from the county auditor the information required for a tax levy under section 5705.03 of the Revised Code, in the same manner required under that section, except that the levy's annual collections shall be estimated assuming that the additional territory has been added to the township police district.

(4) Approval of the tax by the electors of the territory proposed for addition to the district.

Each resolution of the board adopted under division (B)(2) of this section shall state the name of the township police district, a description of the territory to be added, the rate, expressed in mills for each one dollar of taxable value, the effective rate, expressed in dollars for each one hundred thousand dollars of the county auditor's ~~appraised-market~~ value, and termination date of the tax, which shall be the rate, effective rate, and termination date of the tax currently in effect in the district.

The board of trustees shall certify each resolution adopted under division (B)(2) of this section and the county auditor's certification under division (B)(3) of this section to the board of elections in accordance with section 5705.19 of the Revised Code. The election required under division (B)(4) of this section shall be held, canvassed, and certified in the manner provided for the submission of tax levies under section 5705.25 of the Revised Code, except that the question appearing on the ballot shall read:

"Shall the territory within \_\_\_\_\_ (description of the proposed territory to be added) be added to \_\_\_\_\_ (name) township police district, and a property tax, that the county auditor estimates will collect \$ \_\_\_\_\_ annually, at a rate not exceeding \_\_\_\_\_ mills for each \$1 of taxable value, which amounts to \$ \_\_\_\_\_ (here insert effective rate) for each \$100,000 of the county auditor's ~~appraised-market~~ value, be in effect for \_\_\_\_\_ (here insert the number of years the tax is to be in effect or "a continuing period of time," as applicable)?"

If the question is approved by at least a majority of the electors voting on it, the joinder shall be effective as of the first day of January of the year following approval, and, on that date, the township police district tax shall be extended to the taxable property within the territory that has been added.

As used in this section, "the county auditor's ~~appraised-market~~ value" and "effective rate" have the same meanings as in section 5705.01 of the Revised Code.

Sec. 505.481. (A) If a township police district does not include all the unincorporated territory of the township, the remaining unincorporated territory of the township may be added to the

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district by a resolution adopted by a unanimous vote of the board of township trustees to place the issue of expansion of the district on the ballot for the electors of the entire unincorporated territory of the township. The resolution shall state whether the proposed township police district initially will hire personnel as provided in section 505.49 of the Revised Code or contract for the provision of police protection services or additional police protection services as provided in section 505.43 or 505.50 of the Revised Code. If the board proposes to levy a tax throughout all of the unincorporated territory of the township, the board shall request and obtain from the county auditor the information required for a tax levy under section 5705.03 of the Revised Code, except that the levy's annual collections shall be estimated assuming that the unincorporated territory has been added to the township police district.

The ballot measure shall provide for the addition into a new district of all the unincorporated territory of the township not already included in the township police district and for the levy of any tax then imposed by the district throughout the unincorporated territory of the township. If the measure includes a tax, the measure shall state the rate of the tax, which need not be the same rate of any tax imposed by the existing district, to be imposed in the district resulting from approval of the measure, expressed in mills for each one dollar of taxable value, the effective rate, expressed in dollars for each one hundred thousand dollars of the county auditor's ~~appraised-market~~ value, the last year in which the tax will be levied or that it will be levied for a continuous period of time, and the county auditor's estimate of the levy's annual collections.

(B) The election on the measure shall be held, canvassed, and certified in the manner provided for the submission of tax levies under section 5705.25 of the Revised Code, except that the question appearing on the ballot shall read substantially as follows:

"Shall the unincorporated territory within \_\_\_\_\_ (name of the township) not already included within the \_\_\_\_\_ (name of township police district) be added to the township police district to create the \_\_\_\_\_ (name of new township police district) township police district?"

The name of the proposed township police district shall be separate and distinct from the name of the existing township police district.

If a tax is imposed in the existing township police district, the question shall be modified by adding, at the end of the question, the following: ", and shall a property tax be levied in the new township police district, replacing the tax in the existing township police district, that the county auditor estimates will collect \$ \_\_\_\_\_ annually, at a rate not exceeding \_\_\_\_\_ mills for each \$1 of taxable value, which amounts to \$ \_\_\_\_\_ (effective rate) for each \$100,000 of the county auditor's ~~appraised-market~~ value, for \_\_\_\_\_ (number of years the tax will be levied, or "a continuing period of time")."

If the measure is not approved by a majority of the electors voting on it, the township police district shall continue to occupy its existing territory until altered as provided in this section or section 505.48 of the Revised Code, and any existing tax imposed under section 505.51 of the Revised Code shall remain in effect in the existing district at the existing rate and for as long as

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Date: June 3, 2025

*Mike DeWine*



provided in the resolution under the authority of which the tax is levied.

As used in this section, "the county auditor's ~~appraised~~ market value" and "effective rate" have the same meanings as in section 5705.01 of the Revised Code.

Sec. 507.09. (A) In calendar year 2018, the township fiscal officer shall be entitled to compensation as follows:

(1) In townships having a budget of two hundred fifty thousand dollars or less, ten thousand nine hundred eighteen dollars;

(2) In townships having a budget of more than two hundred fifty thousand but not more than five hundred thousand dollars, fourteen thousand thirty-nine dollars;

(3) In townships having a budget of more than five hundred thousand but not more than seven hundred fifty thousand dollars, fifteen thousand five hundred ninety-seven dollars;

(4) In townships having a budget of more than seven hundred fifty thousand but not more than one million five hundred thousand dollars, eighteen thousand seven hundred seventeen dollars;

(5) In townships having a budget of more than one million five hundred thousand but not more than three million five hundred thousand dollars, twenty-one thousand eight hundred thirty-six dollars;

(6) In townships having a budget of more than three million five hundred thousand but not more than six million dollars, twenty-three thousand three hundred ninety-six dollars;

(7) In townships having a budget of more than six million but not more than ten million dollars, twenty-six thousand eight hundred fifty-two dollars;

(8) In townships having a budget of more than ten million dollars, thirty-one thousand sixty-four dollars.

(B) The compensation determined under division (A) of this section shall be increased as follows:

(1) In calendar year 2019 and in each calendar year thereafter through calendar year 2028~~2025, the compensation determined under division (A) of this section shall be increased by one and three-quarters per cent;~~

(2) In calendar year 2026 and in each calendar year thereafter through calendar year 2029, by five per cent.

(C) Any township fiscal officer may elect to receive less than the compensation the fiscal officer is entitled to under this section. Any township fiscal officer electing to do this shall so notify the board of township trustees in writing, and the board shall include this notice in the minutes of its next board meeting.

(D) The compensation of the township fiscal officer shall be paid in equal monthly payments. If the office of township fiscal officer is held by more than one person during any calendar year, each person holding the office shall receive payments for only those months, and any fractions of those months, during which the person holds the office.

A township fiscal officer may be compensated from the township general fund or from other

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a township fiscal officer.

(2) A township fiscal officer may apply to the continuing education hours required by division (C) of this section any hours of continuing education completed under section 135.22 of the Revised Code after being elected or appointed as a township fiscal officer.

(3) A township fiscal officer who teaches an approved continuing education course under division (C) of this section is entitled to credit for the course in the same manner as if the township fiscal officer had attended the course.

~~(E) The auditor of state shall adopt rules for verifying the completion of initial education programs and continuing education courses required under this section. The auditor of state shall issue a certificate of completion to each township fiscal officer who completes the initial education programs and continuing education courses. The auditor of state shall issue a "failure to complete" notice to any township fiscal officer who is required to complete initial education programs and continuing education courses under this section, but who fails to do so. The notice is for informational purposes only and does not affect any individual's ability to hold the office of township fiscal officer.~~

The township fiscal officer shall retain the documentation of any initial or continuing education courses completed. The auditor of state shall audit for compliance with this section.

(F) Each board of township trustees shall approve a reasonable amount requested by the township fiscal officer to cover the costs the township fiscal officer is required to incur to meet the requirements of this section, including registration fees, lodging and meal expenses, and travel expenses.

*Sec 511.28* A copy of any resolution for a tax levy adopted by the township board of park commissioners as provided in section 511.27 of the Revised Code shall be certified by the clerk of the board of park commissioners to the board of elections of the proper county, together with a certified copy of the resolution approving the levy, passed by the board of township trustees if such a resolution is required by division (C) of section 511.27 of the Revised Code, and the county auditor's certification, not less than ninety days before a general or primary election in any year. The board of elections shall submit the proposal to the electors as provided in section 511.27 of the Revised Code at the succeeding general or primary election. A resolution to renew an existing levy may not be placed on the ballot unless the question is submitted at the general election held during the last year the tax to be renewed may be extended on the real and public utility property tax list and duplicate, or at any election held in the ensuing year. The board of park commissioners shall cause notice that the vote will be taken to be published once a week for two consecutive weeks prior to the election in a newspaper of general circulation, or as provided in section 7.16 of the Revised Code, in the county within which the park district is located. Additionally, if the board of elections operates and maintains a web site, the board of elections shall post that notice on its web site for thirty days prior to the election. The notice shall state the purpose of the proposed levy, the levy's estimated annual collections, the levy's annual rate or, if applicable, the levy's effective rate, expressed in dollars for

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*Mike DeWine*

each one hundred thousand dollars of the county auditor's ~~appraised~~ market value as well as the annual rate expressed in mills for each one dollar of taxable value, the number of consecutive years during which the levy shall be in effect, and the time and place of the election.

The form of the ballots cast at the election shall be: "An additional tax for the benefit of (name of township park district) \_\_\_\_\_ for the purpose of (purpose stated in the order of the board) \_\_\_\_\_, 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~~ market value, for (number of years the levy is to run) \_\_\_\_\_

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

If the levy submitted is a proposal to renew, increase, or decrease an existing levy, the form of the ballot specified in this section shall 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 for each \$1 of taxable value 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 for each \$1 of taxable value, to constitute a" in the case of a decrease in the rate of the existing levy. Additionally, the effective rate, in lieu of the rate, shall be expressed for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value.

If the tax is to be placed on the current tax list, the form of the ballot shall be modified by adding, after the statement of the number of years the levy is to run, the phrase ", commencing in \_\_\_\_\_ (first year the tax is to be levied), first due in calendar year \_\_\_\_\_ (first calendar year in which the tax shall be due)."

The question covered by the order 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.

As used in this section, "the county auditor's ~~appraised~~ market value" and "effective rate" have the same meanings as in section 5705.01 of the Revised Code.

Sec. 511.34. In townships composed of islands, and on one of which islands lands have been conveyed in trust for the benefit of the inhabitants of the island for use as a park, and a board of park trustees has been provided for the control of the park, the board of township trustees may create a tax district of the island to raise funds by taxation as provided under divisions (A) and (B) of this section.

(A) For the care and maintenance of parks on the island, the board of township trustees annually may levy a tax, not to exceed one mill for each one dollar of taxable value, upon all the

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taxable property in the district. The tax shall be in addition to all other taxes authorized by law, and subject to no limitation on tax rates except as provided in this division.

The proceeds of the tax levy shall be expended by the board of township trustees for the purpose of the care and maintenance of the parks, and shall be paid out of the township treasury upon the orders of the board of park trustees.

(B) For the purpose of acquiring additional land for use as a park, the board of township trustees may levy a tax in excess of the ten-mill limitation on all taxable property in the district. The tax shall be proposed by resolution adopted by two-thirds of the members of the board of township trustees. The resolution shall specify the purpose and rate of the tax and the number of years the tax will be levied, which shall not exceed five years, and which may include a levy on the current tax list and duplicate. The resolution shall go into immediate effect upon its passage, and no publication of the resolution is necessary other than that provided for in the notice of election. The board of township trustees shall certify a copy of the resolution to the proper board of elections not later than ninety days before the primary or general election in the township, and the board of elections shall submit the question of the tax to the voters of the district at the succeeding primary or general election. The board of elections shall make the necessary arrangements for the submission of the question to the electors of the district, and the election shall be conducted, canvassed, and certified in the same manner as regular elections in the township for the election of officers. Notice of the election shall be published in a newspaper of general circulation in the township once a week for two consecutive weeks, or as provided in section 7.16 of the Revised Code prior to the election. If the board of elections operates and maintains a web site, notice of the election also shall be posted on that web site for thirty days prior to the election. The notice shall state the purpose of the tax, the levy's estimated annual collections, the proposed rate of the tax expressed in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~-market value and mills for each one dollar of taxable value, the number of years the tax will be in effect, the first year the tax will be levied, and the time and place of the election.

The form of the ballots cast at an election held under this division shall be as follows:

"An additional tax for the benefit of \_\_\_\_\_ (name of the township) for the purpose of acquiring additional park land, that the county auditor estimates will collect \$\_\_\_\_\_ annually, at a rate of \_\_\_\_\_ mills for each \$1 of taxable value, which amounts to \$\_\_\_\_\_ for each \$100,000 of the county auditor's ~~appraised~~-market value, for \_\_\_\_\_ (number of years the levy is to run) beginning in \_\_\_\_\_ (first year the tax will be levied).

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

The question 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.

The above boxed and initialed text was disapproved

JUN 3-  
Date 2-25

Mike DeWine

More than one such question may be submitted at the same election.

If the levy is approved by a majority of electors voting on the question, the board of elections shall certify the result of the election to the tax commissioner. In the first year of the levy, the tax shall be extended on the tax lists after the February settlement following the election. If the tax is to be placed on the tax lists of the current year as specified in the resolution, the board of elections shall certify the result of the election immediately after the canvass to the board of township trustees, which shall forthwith make the necessary levy and certify the levy to the county auditor, who shall extend the levy on the tax lists for collection. After the first year of the levy, the levy shall be included in the annual tax budget that is certified to the county budget commission.

As used in this section, "the county auditor's ~~appraised~~-market value" has the same meaning as in section 5705.01 of the Revised Code.

Sec. 513.18. In the event any township, contiguous to a joint township hospital district, desires to become a part of such district in existence under sections 513.07 to 513.18 of the Revised Code, its board of township trustees, by a two-thirds favorable vote of the members of such board, after the existing joint township hospital board has, by a majority favorable vote of the members thereof, approved the terms under which such township proposes to join the district, shall become a part of the joint township district hospital board under such terms and with all the rights, privileges, and responsibilities enjoyed by and extended to the existing members of the hospital board under such sections, including representation on the board of hospital governors by the appointment of an elector of such township as a member thereof.

If the terms under which such township proposes to join the hospital district involve a tax levy for the purpose of sharing the existing obligations, including bonded indebtedness, of the district or the necessary operating expenses of such hospital, such township shall not become a part of the district until its electors have approved such levy as provided in this section. In such a case, the board of township trustees and the county auditor shall proceed in the same manner as required for a tax levy under section 5705.03 of the Revised Code, except that the levy's annual collections shall be estimated assuming that the township has been added to the hospital district.

Upon request of the board of township trustees of the township proposing to join such district, by resolution approved by a two-thirds vote of its members, the board of elections of the county in which the township lies shall place upon the ballot for submission to the electorate of such township at the next primary or general election occurring not less than ninety nor more than one hundred thirty-five days after such request is received from the board of township trustees the question of levying a tax, not to exceed one mill outside the ten-mill limitation, for a period of not to exceed five years, to provide funds for the payment of the township's share of the necessary expenses incurred in the operation of such hospital, or the question of levying a tax to pay the township's share of the existing obligations, including bonded indebtedness, of the district, or both questions may be submitted at the same primary or general election. The question appearing on the ballot shall read:

The above boxed and initialed text was

disapproved

JUNE 30  
Date: 2025

Mike DeWine

Mike DeWine, Governor