

As Introduced

**132nd General Assembly
Regular Session
2017-2018**

H. B. No. 102

Representative Brenner

A BILL

To amend sections 109.57, 109.572, 125.04, 131.45, 1
319.301, 319.36, 319.40, 319.45, 319.50, 321.31, 2
321.34, 321.341, 323.08, 323.156, 323.31, 3
718.09, 718.10, 725.02, 1728.06, 1728.10, 4
1728.11, 1728.111, 2151.362, 3301.079, 5
3301.0711, 3301.0714, 3301.16, 3301.162, 6
3301.163, 3302.10, 3302.12, 3311.20, 3311.21, 7
3313.29, 3313.55, 3313.64, 3313.6411, 3313.65, 8
3313.83, 3313.982, 3314.03, 3314.07, 3314.08, 9
3314.084, 3314.085, 3314.087, 3314.09, 3314.091, 10
3315.01, 3315.18, 3316.20, 3317.01, 3317.015, 11
3317.018, 3317.019, 3317.02, 3317.021, 3317.022, 12
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3317.027, 3317.028, 3317.0210, 3317.0211, 14
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3317.0216, 3317.03, 3317.034, 3317.051, 16
3317.081, 3317.16, 3317.161, 3317.20, 3317.25, 17
3318.011, 3318.71, 3319.17, 3319.57, 3323.01, 18
3323.091, 3323.13, 3323.14, 3323.141, 3323.142, 19
3323.143, 3326.11, 3326.33, 3326.39, 3326.40, 20
3326.41, 3326.51, 3327.01, 3327.011, 3327.012, 21
3327.013, 3327.02, 3327.03, 3327.06, 3327.07, 22
3327.09, 3327.10, 3327.12, 3327.13, 3327.14, 23
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5705.03, 5705.10, 5705.191, 5705.192, 5705.194,	26
5705.199, 5705.21, 5705.211, 5705.212, 5705.213,	27
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5705.2111, 5705.2112, 5705.2113, 5705.28,	29
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5709.081, 5709.40, 5709.41, 5709.42, 5709.43,	31
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5709.85, 5709.88, 5709.882, 5709.883, 5709.91,	35
5709.92, 5715.17, 5715.19, 5715.22, 5715.27,	36
5717.02, 5739.02, 5739.10, 5739.21, 5741.02,	37
5741.03, 5747.021, 5748.02, 5748.021, 5748.08,	38
5748.081, 5748.09, and 5751.02 and to enact new	39
section 3317.06 and sections 3311.39, 3317.011,	40
3318.91, 3318.92, 3367.01, 3367.02, 3367.03,	41
3367.04, 3367.05, 5705.17, 5709.94, and 5748.10,	42
and to repeal sections 725.021, 3310.01,	43
3310.02, 3310.03, 3310.031, 3310.032, 3310.035,	44
3310.04, 3310.05, 3310.06, 3310.07, 3310.08,	45
3310.09, 3310.10, 3310.11, 3310.12, 3310.13,	46
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3310.42, 3310.43, 3310.51, 3310.52, 3310.521,	48
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3310.57, 3310.58, 3310.59, 3310.60, 3310.61,	50
3310.62, 3310.63, 3310.64, 3313.974, 3313.975,	51
3313.976, 3313.977, 3313.978, 3313.979, 3313.98,	52
3313.981, 3313.983, 3317.017, 3317.0217,	53
3317.0218, 3317.06, 3317.064, 3317.08, 3317.082,	54
3323.052, 3327.04, 3327.05, 3327.11, 5705.314,	55
and 5709.83 of the Revised Code, all subject to	56

the approval of the electors of this state, to 57
replace locally levied school district property 58
taxes with a statewide property tax and require 59
recipients of certain tax exemptions to 60
reimburse the state for such levy revenue lost 61
due to those exemptions; to increase the state 62
sales and use tax rates and allocate additional 63
revenue to state education purposes; to repeal 64
school district income taxes; to require the 65
Treasurer of State to issue general obligation 66
bonds to refund certain school district debt 67
obligations; to create a new system of funding 68
schools where the state pays a specified amount 69
per student that each student may use to attend 70
the public or chartered nonpublic school of the 71
student's choice, without the requirement of a 72
local contribution; to eliminate the School 73
Facilities Commission; to eliminate the 74
Educational Choice Scholarship Pilot Program, 75
Pilot Project Scholarship Program, Autism 76
Scholarship Program, and Jon Peterson Special 77
Needs Scholarship Program; to eliminate 78
interdistrict open enrollment; to require 79
educational service centers to transport 80
students on a countywide basis; and to permit 81
school districts to enter into a memoranda of 82
understanding for one district to manage 83
another. 84

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. That sections 109.57, 109.572, 125.04, 131.45,	85
319.301, 319.36, 319.40, 319.45, 319.50, 321.31, 321.34,	86
321.341, 323.08, 323.156, 323.31, 718.09, 718.10, 725.02,	87
1728.06, 1728.10, 1728.11, 1728.111, 2151.362, 3301.079,	88
3301.0711, 3301.0714, 3301.16, 3301.162, 3301.163, 3302.10,	89
3302.12, 3311.20, 3311.21, 3313.29, 3313.55, 3313.64, 3313.6411,	90
3313.65, 3313.83, 3313.982, 3314.03, 3314.07, 3314.08, 3314.084,	91
3314.085, 3314.087, 3314.09, 3314.091, 3315.01, 3315.18,	92
3316.20, 3317.01, 3317.015, 3317.018, 3317.019, 3317.02,	93
3317.021, 3317.022, 3317.023, 3317.024, 3317.025, 3317.026,	94
3317.027, 3317.028, 3317.0210, 3317.0211, 3317.0212, 3317.0213,	95
3317.0214, 3317.0215, 3317.0216, 3317.03, 3317.034, 3317.051,	96
3317.081, 3317.16, 3317.161, 3317.20, 3317.25, 3318.011,	97
3318.71, 3319.17, 3319.57, 3323.01, 3323.091, 3323.13, 3323.14,	98
3323.141, 3323.142, 3323.143, 3326.11, 3326.33, 3326.39,	99
3326.40, 3326.41, 3326.51, 3327.01, 3327.011, 3327.012,	100
3327.013, 3327.02, 3327.03, 3327.06, 3327.07, 3327.09, 3327.10,	101
3327.12, 3327.13, 3327.14, 3327.15, 3327.16, 3327.17, 3333.81,	102
3365.07, 3735.67, 3735.671, 4503.06, 5139.07, 5705.01, 5705.03,	103
5705.10, 5705.191, 5705.192, 5705.194, 5705.199, 5705.21,	104
5705.211, 5705.212, 5705.213, 5705.215, 5705.217, 5705.218,	105
5705.219, 5705.2111, 5705.2112, 5705.2113, 5705.28, 5705.31,	106
5705.311, 5705.315, 5705.32, 5705.412, 5709.081, 5709.40,	107
5709.41, 5709.42, 5709.43, 5709.45, 5709.46, 5709.47, 5709.62,	108
5709.63, 5709.631, 5709.632, 5709.73, 5709.74, 5709.75, 5709.78,	109
5709.79, 5709.80, 5709.82, 5709.84, 5709.85, 5709.88, 5709.882,	110
5709.883, 5709.91, 5709.92, 5715.17, 5715.19, 5715.22, 5715.27,	111
5717.02, 5739.02, 5739.10, 5739.21, 5741.02, 5741.03, 5747.021,	112
5748.02, 5748.021, 5748.08, 5748.081, 5748.09, and 5751.02 be	113
amended and new section 3317.06 and sections 3311.39, 3317.011,	114
3318.91, 3318.92, 3367.01, 3367.02, 3367.03, 3367.04, 3367.05,	115
5705.17, 5709.94, and 5748.10 of the Revised Code be enacted to	116

read as follows: 117

Sec. 109.57. (A) (1) The superintendent of the bureau of 118
criminal identification and investigation shall procure from 119
wherever procurable and file for record photographs, pictures, 120
descriptions, fingerprints, measurements, and other information 121
that may be pertinent of all persons who have been convicted of 122
committing within this state a felony, any crime constituting a 123
misdemeanor on the first offense and a felony on subsequent 124
offenses, or any misdemeanor described in division (A) (1) (a), 125
(A) (5) (a), or (A) (7) (a) of section 109.572 of the Revised Code, 126
of all children under eighteen years of age who have been 127
adjudicated delinquent children for committing within this state 128
an act that would be a felony or an offense of violence if 129
committed by an adult or who have been convicted of or pleaded 130
guilty to committing within this state a felony or an offense of 131
violence, and of all well-known and habitual criminals. The 132
person in charge of any county, multicounty, municipal, 133
municipal-county, or multicounty-municipal jail or workhouse, 134
community-based correctional facility, halfway house, 135
alternative residential facility, or state correctional 136
institution and the person in charge of any state institution 137
having custody of a person suspected of having committed a 138
felony, any crime constituting a misdemeanor on the first 139
offense and a felony on subsequent offenses, or any misdemeanor 140
described in division (A) (1) (a), (A) (5) (a), or (A) (7) (a) of 141
section 109.572 of the Revised Code or having custody of a child 142
under eighteen years of age with respect to whom there is 143
probable cause to believe that the child may have committed an 144
act that would be a felony or an offense of violence if 145
committed by an adult shall furnish such material to the 146
superintendent of the bureau. Fingerprints, photographs, or 147

other descriptive information of a child who is under eighteen 148
years of age, has not been arrested or otherwise taken into 149
custody for committing an act that would be a felony or an 150
offense of violence who is not in any other category of child 151
specified in this division, if committed by an adult, has not 152
been adjudicated a delinquent child for committing an act that 153
would be a felony or an offense of violence if committed by an 154
adult, has not been convicted of or pleaded guilty to committing 155
a felony or an offense of violence, and is not a child with 156
respect to whom there is probable cause to believe that the 157
child may have committed an act that would be a felony or an 158
offense of violence if committed by an adult shall not be 159
procured by the superintendent or furnished by any person in 160
charge of any county, multicounty, municipal, municipal-county, 161
or multicounty-municipal jail or workhouse, community-based 162
correctional facility, halfway house, alternative residential 163
facility, or state correctional institution, except as 164
authorized in section 2151.313 of the Revised Code. 165

(2) Every clerk of a court of record in this state, other 166
than the supreme court or a court of appeals, shall send to the 167
superintendent of the bureau a weekly report containing a 168
summary of each case involving a felony, involving any crime 169
constituting a misdemeanor on the first offense and a felony on 170
subsequent offenses, involving a misdemeanor described in 171
division (A) (1) (a), (A) (5) (a), or (A) (7) (a) of section 109.572 172
of the Revised Code, or involving an adjudication in a case in 173
which a child under eighteen years of age was alleged to be a 174
delinquent child for committing an act that would be a felony or 175
an offense of violence if committed by an adult. The clerk of 176
the court of common pleas shall include in the report and 177
summary the clerk sends under this division all information 178

described in divisions (A) (2) (a) to (f) of this section	179
regarding a case before the court of appeals that is served by	180
that clerk. The summary shall be written on the standard forms	181
furnished by the superintendent pursuant to division (B) of this	182
section and shall include the following information:	183
(a) The incident tracking number contained on the standard	184
forms furnished by the superintendent pursuant to division (B)	185
of this section;	186
(b) The style and number of the case;	187
(c) The date of arrest, offense, summons, or arraignment;	188
(d) The date that the person was convicted of or pleaded	189
guilty to the offense, adjudicated a delinquent child for	190
committing the act that would be a felony or an offense of	191
violence if committed by an adult, found not guilty of the	192
offense, or found not to be a delinquent child for committing an	193
act that would be a felony or an offense of violence if	194
committed by an adult, the date of an entry dismissing the	195
charge, an entry declaring a mistrial of the offense in which	196
the person is discharged, an entry finding that the person or	197
child is not competent to stand trial, or an entry of a nolle	198
prosequi, or the date of any other determination that	199
constitutes final resolution of the case;	200
(e) A statement of the original charge with the section of	201
the Revised Code that was alleged to be violated;	202
(f) If the person or child was convicted, pleaded guilty,	203
or was adjudicated a delinquent child, the sentence or terms of	204
probation imposed or any other disposition of the offender or	205
the delinquent child.	206
If the offense involved the disarming of a law enforcement	207

officer or an attempt to disarm a law enforcement officer, the 208
clerk shall clearly state that fact in the summary, and the 209
superintendent shall ensure that a clear statement of that fact 210
is placed in the bureau's records. 211

(3) The superintendent shall cooperate with and assist 212
sheriffs, chiefs of police, and other law enforcement officers 213
in the establishment of a complete system of criminal 214
identification and in obtaining fingerprints and other means of 215
identification of all persons arrested on a charge of a felony, 216
any crime constituting a misdemeanor on the first offense and a 217
felony on subsequent offenses, or a misdemeanor described in 218
division (A) (1) (a), (A) (5) (a), or (A) (7) (a) of section 109.572 219
of the Revised Code and of all children under eighteen years of 220
age arrested or otherwise taken into custody for committing an 221
act that would be a felony or an offense of violence if 222
committed by an adult. The superintendent also shall file for 223
record the fingerprint impressions of all persons confined in a 224
county, multicounty, municipal, municipal-county, or 225
multicounty-municipal jail or workhouse, community-based 226
correctional facility, halfway house, alternative residential 227
facility, or state correctional institution for the violation of 228
state laws and of all children under eighteen years of age who 229
are confined in a county, multicounty, municipal, municipal- 230
county, or multicounty-municipal jail or workhouse, community- 231
based correctional facility, halfway house, alternative 232
residential facility, or state correctional institution or in 233
any facility for delinquent children for committing an act that 234
would be a felony or an offense of violence if committed by an 235
adult, and any other information that the superintendent may 236
receive from law enforcement officials of the state and its 237
political subdivisions. 238

(4) The superintendent shall carry out Chapter 2950. of 239
the Revised Code with respect to the registration of persons who 240
are convicted of or plead guilty to a sexually oriented offense 241
or a child-victim oriented offense and with respect to all other 242
duties imposed on the bureau under that chapter. 243

(5) The bureau shall perform centralized recordkeeping 244
functions for criminal history records and services in this 245
state for purposes of the national crime prevention and privacy 246
compact set forth in section 109.571 of the Revised Code and is 247
the criminal history record repository as defined in that 248
section for purposes of that compact. The superintendent or the 249
superintendent's designee is the compact officer for purposes of 250
that compact and shall carry out the responsibilities of the 251
compact officer specified in that compact. 252

(6) The superintendent shall, upon request, assist a 253
county coroner in the identification of a deceased person 254
through the use of fingerprint impressions obtained pursuant to 255
division (A) (1) of this section or collected pursuant to section 256
109.572 or 311.41 of the Revised Code. 257

(B) The superintendent shall prepare and furnish to every 258
county, multicounty, municipal, municipal-county, or 259
multicounty-municipal jail or workhouse, community-based 260
correctional facility, halfway house, alternative residential 261
facility, or state correctional institution and to every clerk 262
of a court in this state specified in division (A) (2) of this 263
section standard forms for reporting the information required 264
under division (A) of this section. The standard forms that the 265
superintendent prepares pursuant to this division may be in a 266
tangible format, in an electronic format, or in both tangible 267
formats and electronic formats. 268

(C) (1) The superintendent may operate a center for 269
electronic, automated, or other data processing for the storage 270
and retrieval of information, data, and statistics pertaining to 271
criminals and to children under eighteen years of age who are 272
adjudicated delinquent children for committing an act that would 273
be a felony or an offense of violence if committed by an adult, 274
criminal activity, crime prevention, law enforcement, and 275
criminal justice, and may establish and operate a statewide 276
communications network to be known as the Ohio law enforcement 277
gateway to gather and disseminate information, data, and 278
statistics for the use of law enforcement agencies and for other 279
uses specified in this division. The superintendent may gather, 280
store, retrieve, and disseminate information, data, and 281
statistics that pertain to children who are under eighteen years 282
of age and that are gathered pursuant to sections 109.57 to 283
109.61 of the Revised Code together with information, data, and 284
statistics that pertain to adults and that are gathered pursuant 285
to those sections. 286

(2) The superintendent or the superintendent's designee 287
shall gather information of the nature described in division (C) 288
(1) of this section that pertains to the offense and delinquency 289
history of a person who has been convicted of, pleaded guilty 290
to, or been adjudicated a delinquent child for committing a 291
sexually oriented offense or a child-victim oriented offense for 292
inclusion in the state registry of sex offenders and child- 293
victim offenders maintained pursuant to division (A) (1) of 294
section 2950.13 of the Revised Code and in the internet database 295
operated pursuant to division (A) (13) of that section and for 296
possible inclusion in the internet database operated pursuant to 297
division (A) (11) of that section. 298

(3) In addition to any other authorized use of 299

information, data, and statistics of the nature described in 300
division (C) (1) of this section, the superintendent or the 301
superintendent's designee may provide and exchange the 302
information, data, and statistics pursuant to the national crime 303
prevention and privacy compact as described in division (A) (5) 304
of this section. 305

(4) The Ohio law enforcement gateway shall contain the 306
name, confidential address, and telephone number of program 307
participants in the address confidentiality program established 308
under sections 111.41 to 111.47 of the Revised Code. 309

(5) The attorney general may adopt rules under Chapter 310
119. of the Revised Code establishing guidelines for the 311
operation of and participation in the Ohio law enforcement 312
gateway. The rules may include criteria for granting and 313
restricting access to information gathered and disseminated 314
through the Ohio law enforcement gateway. The attorney general 315
shall adopt rules under Chapter 119. of the Revised Code that 316
grant access to information in the gateway regarding an address 317
confidentiality program participant under sections 111.41 to 318
111.47 of the Revised Code to only chiefs of police, village 319
marshals, county sheriffs, county prosecuting attorneys, and a 320
designee of each of these individuals. The attorney general 321
shall permit the state medical board and board of nursing to 322
access and view, but not alter, information gathered and 323
disseminated through the Ohio law enforcement gateway. 324

The attorney general may appoint a steering committee to 325
advise the attorney general in the operation of the Ohio law 326
enforcement gateway that is comprised of persons who are 327
representatives of the criminal justice agencies in this state 328
that use the Ohio law enforcement gateway and is chaired by the 329

superintendent or the superintendent's designee. 330

(D) (1) The following are not public records under section 331
149.43 of the Revised Code: 332

(a) Information and materials furnished to the 333
superintendent pursuant to division (A) of this section; 334

(b) Information, data, and statistics gathered or 335
disseminated through the Ohio law enforcement gateway pursuant 336
to division (C) (1) of this section; 337

(c) Information and materials furnished to any board or 338
person under division (F) or (G) of this section. 339

(2) The superintendent or the superintendent's designee 340
shall gather and retain information so furnished under division 341
(A) of this section that pertains to the offense and delinquency 342
history of a person who has been convicted of, pleaded guilty 343
to, or been adjudicated a delinquent child for committing a 344
sexually oriented offense or a child-victim oriented offense for 345
the purposes described in division (C) (2) of this section. 346

(E) (1) The attorney general shall adopt rules, in 347
accordance with Chapter 119. of the Revised Code and subject to 348
division (E) (2) of this section, setting forth the procedure by 349
which a person may receive or release information gathered by 350
the superintendent pursuant to division (A) of this section. A 351
reasonable fee may be charged for this service. If a temporary 352
employment service submits a request for a determination of 353
whether a person the service plans to refer to an employment 354
position has been convicted of or pleaded guilty to an offense 355
listed or described in division (A) (1), (2), or (3) of section 356
109.572 of the Revised Code, the request shall be treated as a 357
single request and only one fee shall be charged. 358

(2) Except as otherwise provided in this division or 359
division (E) (3) or (4) of this section, a rule adopted under 360
division (E) (1) of this section may provide only for the release 361
of information gathered pursuant to division (A) of this section 362
that relates to the conviction of a person, or a person's plea 363
of guilty to, a criminal offense or to the arrest of a person as 364
provided in division (E) (3) of this section. The superintendent 365
shall not release, and the attorney general shall not adopt any 366
rule under division (E) (1) of this section that permits the 367
release of, any information gathered pursuant to division (A) of 368
this section that relates to an adjudication of a child as a 369
delinquent child, or that relates to a criminal conviction of a 370
person under eighteen years of age if the person's case was 371
transferred back to a juvenile court under division (B) (2) or 372
(3) of section 2152.121 of the Revised Code and the juvenile 373
court imposed a disposition or serious youthful offender 374
disposition upon the person under either division, unless either 375
of the following applies with respect to the adjudication or 376
conviction: 377

(a) The adjudication or conviction was for a violation of 378
section 2903.01 or 2903.02 of the Revised Code. 379

(b) The adjudication or conviction was for a sexually 380
oriented offense, the juvenile court was required to classify 381
the child a juvenile offender registrant for that offense under 382
section 2152.82, 2152.83, or 2152.86 of the Revised Code, that 383
classification has not been removed, and the records of the 384
adjudication or conviction have not been sealed or expunged 385
pursuant to sections 2151.355 to 2151.358 or sealed pursuant to 386
section 2952.32 of the Revised Code. 387

(3) A rule adopted under division (E) (1) of this section 388

may provide for the release of information gathered pursuant to 389
division (A) of this section that relates to the arrest of a 390
person who is eighteen years of age or older when the person has 391
not been convicted as a result of that arrest if any of the 392
following applies: 393

(a) The arrest was made outside of this state. 394

(b) A criminal action resulting from the arrest is 395
pending, and the superintendent confirms that the criminal 396
action has not been resolved at the time the criminal records 397
check is performed. 398

(c) The bureau cannot reasonably determine whether a 399
criminal action resulting from the arrest is pending, and not 400
more than one year has elapsed since the date of the arrest. 401

(4) A rule adopted under division (E) (1) of this section 402
may provide for the release of information gathered pursuant to 403
division (A) of this section that relates to an adjudication of 404
a child as a delinquent child if not more than five years have 405
elapsed since the date of the adjudication, the adjudication was 406
for an act that would have been a felony if committed by an 407
adult, the records of the adjudication have not been sealed or 408
expunged pursuant to sections 2151.355 to 2151.358 of the 409
Revised Code, and the request for information is made under 410
division (F) of this section or under section 109.572 of the 411
Revised Code. In the case of an adjudication for a violation of 412
the terms of community control or supervised release, the five- 413
year period shall be calculated from the date of the 414
adjudication to which the community control or supervised 415
release pertains. 416

(F) (1) As used in division (F) (2) of this section, "head 417

start agency" means an entity in this state that has been 418
approved to be an agency for purposes of subchapter II of the 419
"Community Economic Development Act," 95 Stat. 489 (1981), 42
U.S.C.A. 9831, as amended. 421

(2) (a) In addition to or in conjunction with any request 422
that is required to be made under section 109.572, 2151.86, 423
3301.32, 3301.541, ~~division (C) of section 3310.58, or section~~ 424
3319.39, 3319.391, 3327.10, 3701.881, 5104.013, 5123.081, or 425
5153.111 of the Revised Code or that is made under section 426
3314.41, 3319.392, 3326.25, or 3328.20 of the Revised Code, the 427
board of education of any school district; the director of 428
developmental disabilities; any county board of developmental 429
disabilities; any provider or subcontractor as defined in 430
section 5123.081 of the Revised Code; the chief administrator of 431
any chartered nonpublic school; ~~the chief administrator of a~~ 432
~~registered private provider that is not also a chartered~~ 433
~~nonpublic school;~~ the chief administrator of any home health 434
agency; the chief administrator of or person operating any child 435
day-care center, type A family day-care home, or type B family 436
day-care home licensed under Chapter 5104. of the Revised Code; 437
the chief administrator of any head start agency; the executive 438
director of a public children services agency; a private company 439
described in section 3314.41, 3319.392, 3326.25, or 3328.20 of 440
the Revised Code; or an employer described in division (J) (2) of 441
section 3327.10 of the Revised Code may request that the 442
superintendent of the bureau investigate and determine, with 443
respect to any individual who has applied for employment in any 444
position after October 2, 1989, or any individual wishing to 445
apply for employment with a board of education may request, with 446
regard to the individual, whether the bureau has any information 447
gathered under division (A) of this section that pertains to 448

that individual. On receipt of the request, subject to division 449
(E) (2) of this section, the superintendent shall determine 450
whether that information exists and, upon request of the person, 451
board, or entity requesting information, also shall request from 452
the federal bureau of investigation any criminal records it has 453
pertaining to that individual. The superintendent or the 454
superintendent's designee also may request criminal history 455
records from other states or the federal government pursuant to 456
the national crime prevention and privacy compact set forth in 457
section 109.571 of the Revised Code. Within thirty days of the 458
date that the superintendent receives a request, subject to 459
division (E) (2) of this section, the superintendent shall send 460
to the board, entity, or person a report of any information that 461
the superintendent determines exists, including information 462
contained in records that have been sealed under section 2953.32 463
of the Revised Code, and, within thirty days of its receipt, 464
subject to division (E) (2) of this section, shall send the 465
board, entity, or person a report of any information received 466
from the federal bureau of investigation, other than information 467
the dissemination of which is prohibited by federal law. 468

(b) When a board of education ~~or a registered private~~ 469
~~provider~~ is required to receive information under this section 470
as a prerequisite to employment of an individual pursuant to 471
~~division (C) of section 3310.58~~ or section 3319.39 of the 472
Revised Code, it may accept a certified copy of records that 473
were issued by the bureau of criminal identification and 474
investigation and that are presented by an individual applying 475
for employment with the district in lieu of requesting that 476
information itself. In such a case, the board shall accept the 477
certified copy issued by the bureau in order to make a photocopy 478
of it for that individual's employment application documents and 479

shall return the certified copy to the individual. In a case of 480
that nature, a district ~~or provider~~ only shall accept a 481
certified copy of records of that nature within one year after 482
the date of their issuance by the bureau. 483

(c) Notwithstanding division (F) (2) (a) of this section, in 484
the case of a request under section 3319.39, 3319.391, or 485
3327.10 of the Revised Code only for criminal records maintained 486
by the federal bureau of investigation, the superintendent shall 487
not determine whether any information gathered under division 488
(A) of this section exists on the person for whom the request is 489
made. 490

(3) The state board of education may request, with respect 491
to any individual who has applied for employment after October 492
2, 1989, in any position with the state board or the department 493
of education, any information that a school district board of 494
education is authorized to request under division (F) (2) of this 495
section, and the superintendent of the bureau shall proceed as 496
if the request has been received from a school district board of 497
education under division (F) (2) of this section. 498

(4) When the superintendent of the bureau receives a 499
request for information under section 3319.291 of the Revised 500
Code, the superintendent shall proceed as if the request has 501
been received from a school district board of education and 502
shall comply with divisions (F) (2) (a) and (c) of this section. 503

(5) When a recipient of a classroom reading improvement 504
grant paid under section 3301.86 of the Revised Code requests, 505
with respect to any individual who applies to participate in 506
providing any program or service funded in whole or in part by 507
the grant, the information that a school district board of 508
education is authorized to request under division (F) (2) (a) of 509

this section, the superintendent of the bureau shall proceed as 510
if the request has been received from a school district board of 511
education under division (F) (2) (a) of this section. 512

(G) In addition to or in conjunction with any request that 513
is required to be made under section 3701.881, 3712.09, or 514
3721.121 of the Revised Code with respect to an individual who 515
has applied for employment in a position that involves providing 516
direct care to an older adult or adult resident, the chief 517
administrator of a home health agency, hospice care program, 518
home licensed under Chapter 3721. of the Revised Code, or adult 519
day-care program operated pursuant to rules adopted under 520
section 3721.04 of the Revised Code may request that the 521
superintendent of the bureau investigate and determine, with 522
respect to any individual who has applied after January 27, 523
1997, for employment in a position that does not involve 524
providing direct care to an older adult or adult resident, 525
whether the bureau has any information gathered under division 526
(A) of this section that pertains to that individual. 527

In addition to or in conjunction with any request that is 528
required to be made under section 173.27 of the Revised Code 529
with respect to an individual who has applied for employment in 530
a position that involves providing ombudsman services to 531
residents of long-term care facilities or recipients of 532
community-based long-term care services, the state long-term 533
care ombudsman, the director of aging, a regional long-term care 534
ombudsman program, or the designee of the ombudsman, director, 535
or program may request that the superintendent investigate and 536
determine, with respect to any individual who has applied for 537
employment in a position that does not involve providing such 538
ombudsman services, whether the bureau has any information 539
gathered under division (A) of this section that pertains to 540

that applicant. 541

In addition to or in conjunction with any request that is 542
required to be made under section 173.38 of the Revised Code 543
with respect to an individual who has applied for employment in 544
a direct-care position, the chief administrator of a provider, 545
as defined in section 173.39 of the Revised Code, may request 546
that the superintendent investigate and determine, with respect 547
to any individual who has applied for employment in a position 548
that is not a direct-care position, whether the bureau has any 549
information gathered under division (A) of this section that 550
pertains to that applicant. 551

In addition to or in conjunction with any request that is 552
required to be made under section 3712.09 of the Revised Code 553
with respect to an individual who has applied for employment in 554
a position that involves providing direct care to a pediatric 555
respite care patient, the chief administrator of a pediatric 556
respite care program may request that the superintendent of the 557
bureau investigate and determine, with respect to any individual 558
who has applied for employment in a position that does not 559
involve providing direct care to a pediatric respite care 560
patient, whether the bureau has any information gathered under 561
division (A) of this section that pertains to that individual. 562

On receipt of a request under this division, the 563
superintendent shall determine whether that information exists 564
and, on request of the individual requesting information, shall 565
also request from the federal bureau of investigation any 566
criminal records it has pertaining to the applicant. The 567
superintendent or the superintendent's designee also may request 568
criminal history records from other states or the federal 569
government pursuant to the national crime prevention and privacy 570

compact set forth in section 109.571 of the Revised Code. Within 571
thirty days of the date a request is received, subject to 572
division (E) (2) of this section, the superintendent shall send 573
to the requester a report of any information determined to 574
exist, including information contained in records that have been 575
sealed under section 2953.32 of the Revised Code, and, within 576
thirty days of its receipt, shall send the requester a report of 577
any information received from the federal bureau of 578
investigation, other than information the dissemination of which 579
is prohibited by federal law. 580

(H) Information obtained by a government entity or person 581
under this section is confidential and shall not be released or 582
disseminated. 583

(I) The superintendent may charge a reasonable fee for 584
providing information or criminal records under division (F) (2) 585
or (G) of this section. 586

(J) As used in this section: 587

(1) "Pediatric respite care program" and "pediatric care 588
patient" have the same meanings as in section 3712.01 of the 589
Revised Code. 590

(2) "Sexually oriented offense" and "child-victim oriented 591
offense" have the same meanings as in section 2950.01 of the 592
Revised Code. 593

~~(3) "Registered private provider" means a nonpublic school- 594
or entity registered with the superintendent of public 595
instruction under section 3310.41 of the Revised Code to 596
participate in the autism scholarship program or section 3310.58- 597
of the Revised Code to participate in the Jon Peterson special- 598
needs scholarship program. 599~~

Sec. 109.572. (A) (1) Upon receipt of a request pursuant to 600
section 121.08, 3301.32, 3301.541, or 3319.39 of the Revised 601
Code, a completed form prescribed pursuant to division (C) (1) of 602
this section, and a set of fingerprint impressions obtained in 603
the manner described in division (C) (2) of this section, the 604
superintendent of the bureau of criminal identification and 605
investigation shall conduct a criminal records check in the 606
manner described in division (B) of this section to determine 607
whether any information exists that indicates that the person 608
who is the subject of the request previously has been convicted 609
of or pleaded guilty to any of the following: 610

(a) A violation of section 2903.01, 2903.02, 2903.03, 611
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 612
2905.01, 2905.02, 2905.05, 2907.02, 2907.03, 2907.04, 2907.05, 613
2907.06, 2907.07, 2907.08, 2907.09, 2907.21, 2907.22, 2907.23, 614
2907.25, 2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 615
2911.01, 2911.02, 2911.11, 2911.12, 2919.12, 2919.22, 2919.24, 616
2919.25, 2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 2925.04, 617
2925.05, 2925.06, or 3716.11 of the Revised Code, felonious 618
sexual penetration in violation of former section 2907.12 of the 619
Revised Code, a violation of section 2905.04 of the Revised Code 620
as it existed prior to July 1, 1996, a violation of section 621
2919.23 of the Revised Code that would have been a violation of 622
section 2905.04 of the Revised Code as it existed prior to July 623
1, 1996, had the violation been committed prior to that date, or 624
a violation of section 2925.11 of the Revised Code that is not a 625
minor drug possession offense; 626

(b) A violation of an existing or former law of this 627
state, any other state, or the United States that is 628
substantially equivalent to any of the offenses listed in 629
division (A) (1) (a) of this section; 630

(c) If the request is made pursuant to section 3319.39 of 631
the Revised Code for an applicant who is a teacher, any offense 632
specified in section 3319.31 of the Revised Code. 633

(2) On receipt of a request pursuant to section 3712.09 or 634
3721.121 of the Revised Code, a completed form prescribed 635
pursuant to division (C)(1) of this section, and a set of 636
fingerprint impressions obtained in the manner described in 637
division (C)(2) of this section, the superintendent of the 638
bureau of criminal identification and investigation shall 639
conduct a criminal records check with respect to any person who 640
has applied for employment in a position for which a criminal 641
records check is required by those sections. The superintendent 642
shall conduct the criminal records check in the manner described 643
in division (B) of this section to determine whether any 644
information exists that indicates that the person who is the 645
subject of the request previously has been convicted of or 646
pleaded guilty to any of the following: 647

(a) A violation of section 2903.01, 2903.02, 2903.03, 648
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 649
2905.01, 2905.02, 2905.11, 2905.12, 2907.02, 2907.03, 2907.05, 650
2907.06, 2907.07, 2907.08, 2907.09, 2907.12, 2907.25, 2907.31, 651
2907.32, 2907.321, 2907.322, 2907.323, 2911.01, 2911.02, 652
2911.11, 2911.12, 2911.13, 2913.02, 2913.03, 2913.04, 2913.11, 653
2913.21, 2913.31, 2913.40, 2913.43, 2913.47, 2913.51, 2919.25, 654
2921.36, 2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 2925.11, 655
2925.13, 2925.22, 2925.23, or 3716.11 of the Revised Code; 656

(b) An existing or former law of this state, any other 657
state, or the United States that is substantially equivalent to 658
any of the offenses listed in division (A)(2)(a) of this 659
section. 660

(3) On receipt of a request pursuant to section 173.27, 661
173.38, 173.381, 3701.881, 5164.34, 5164.341, 5164.342, 662
5123.081, or 5123.169 of the Revised Code, a completed form 663
prescribed pursuant to division (C) (1) of this section, and a 664
set of fingerprint impressions obtained in the manner described 665
in division (C) (2) of this section, the superintendent of the 666
bureau of criminal identification and investigation shall 667
conduct a criminal records check of the person for whom the 668
request is made. The superintendent shall conduct the criminal 669
records check in the manner described in division (B) of this 670
section to determine whether any information exists that 671
indicates that the person who is the subject of the request 672
previously has been convicted of, has pleaded guilty to, or 673
(except in the case of a request pursuant to section 5164.34, 674
5164.341, or 5164.342 of the Revised Code) has been found 675
eligible for intervention in lieu of conviction for any of the 676
following, regardless of the date of the conviction, the date of 677
entry of the guilty plea, or (except in the case of a request 678
pursuant to section 5164.34, 5164.341, or 5164.342 of the 679
Revised Code) the date the person was found eligible for 680
intervention in lieu of conviction: 681

(a) A violation of section 959.13, 959.131, 2903.01, 682
2903.02, 2903.03, 2903.04, 2903.041, 2903.11, 2903.12, 2903.13, 683
2903.15, 2903.16, 2903.21, 2903.211, 2903.22, 2903.34, 2903.341, 684
2905.01, 2905.02, 2905.05, 2905.11, 2905.12, 2905.32, 2905.33, 685
2907.02, 2907.03, 2907.04, 2907.05, 2907.06, 2907.07, 2907.08, 686
2907.09, 2907.21, 2907.22, 2907.23, 2907.24, 2907.25, 2907.31, 687
2907.32, 2907.321, 2907.322, 2907.323, 2907.33, 2909.02, 688
2909.03, 2909.04, 2909.22, 2909.23, 2909.24, 2911.01, 2911.02, 689
2911.11, 2911.12, 2911.13, 2913.02, 2913.03, 2913.04, 2913.05, 690
2913.11, 2913.21, 2913.31, 2913.32, 2913.40, 2913.41, 2913.42, 691

2913.43, 2913.44, 2913.441, 2913.45, 2913.46, 2913.47, 2913.48, 692
2913.49, 2913.51, 2917.01, 2917.02, 2917.03, 2917.31, 2919.12, 693
2919.121, 2919.123, 2919.22, 2919.23, 2919.24, 2919.25, 2921.03, 694
2921.11, 2921.12, 2921.13, 2921.21, 2921.24, 2921.32, 2921.321, 695
2921.34, 2921.35, 2921.36, 2921.51, 2923.12, 2923.122, 2923.123, 696
2923.13, 2923.161, 2923.162, 2923.21, 2923.32, 2923.42, 2925.02, 697
2925.03, 2925.04, 2925.041, 2925.05, 2925.06, 2925.09, 2925.11, 698
2925.13, 2925.14, 2925.141, 2925.22, 2925.23, 2925.24, 2925.36, 699
2925.55, 2925.56, 2927.12, or 3716.11 of the Revised Code; 700

(b) Felonious sexual penetration in violation of former 701
section 2907.12 of the Revised Code; 702

(c) A violation of section 2905.04 of the Revised Code as 703
it existed prior to July 1, 1996; 704

(d) A violation of section 2923.01, 2923.02, or 2923.03 of 705
the Revised Code when the underlying offense that is the object 706
of the conspiracy, attempt, or complicity is one of the offenses 707
listed in divisions (A) (3) (a) to (c) of this section; 708

(e) A violation of an existing or former municipal 709
ordinance or law of this state, any other state, or the United 710
States that is substantially equivalent to any of the offenses 711
listed in divisions (A) (3) (a) to (d) of this section. 712

(4) On receipt of a request pursuant to section 2151.86 of 713
the Revised Code, a completed form prescribed pursuant to 714
division (C) (1) of this section, and a set of fingerprint 715
impressions obtained in the manner described in division (C) (2) 716
of this section, the superintendent of the bureau of criminal 717
identification and investigation shall conduct a criminal 718
records check in the manner described in division (B) of this 719
section to determine whether any information exists that 720

indicates that the person who is the subject of the request 721
previously has been convicted of or pleaded guilty to any of the 722
following: 723

(a) A violation of section 959.13, 2903.01, 2903.02, 724
2903.03, 2903.04, 2903.11, 2903.12, 2903.13, 2903.15, 2903.16, 725
2903.21, 2903.211, 2903.22, 2903.34, 2905.01, 2905.02, 2905.05, 726
2907.02, 2907.03, 2907.04, 2907.05, 2907.06, 2907.07, 2907.08, 727
2907.09, 2907.21, 2907.22, 2907.23, 2907.25, 2907.31, 2907.32, 728
2907.321, 2907.322, 2907.323, 2909.02, 2909.03, 2909.22, 729
2909.23, 2909.24, 2911.01, 2911.02, 2911.11, 2911.12, 2913.49, 730
2917.01, 2917.02, 2919.12, 2919.22, 2919.24, 2919.25, 2923.12, 731
2923.13, 2923.161, 2925.02, 2925.03, 2925.04, 2925.05, 2925.06, 732
2927.12, or 3716.11 of the Revised Code, a violation of section 733
2905.04 of the Revised Code as it existed prior to July 1, 1996, 734
a violation of section 2919.23 of the Revised Code that would 735
have been a violation of section 2905.04 of the Revised Code as 736
it existed prior to July 1, 1996, had the violation been 737
committed prior to that date, a violation of section 2925.11 of 738
the Revised Code that is not a minor drug possession offense, 739
two or more OVI or OVUAC violations committed within the three 740
years immediately preceding the submission of the application or 741
petition that is the basis of the request, or felonious sexual 742
penetration in violation of former section 2907.12 of the 743
Revised Code; 744

(b) A violation of an existing or former law of this 745
state, any other state, or the United States that is 746
substantially equivalent to any of the offenses listed in 747
division (A) (4) (a) of this section. 748

(5) Upon receipt of a request pursuant to section 5104.013 749
of the Revised Code, a completed form prescribed pursuant to 750

division (C) (1) of this section, and a set of fingerprint 751
impressions obtained in the manner described in division (C) (2) 752
of this section, the superintendent of the bureau of criminal 753
identification and investigation shall conduct a criminal 754
records check in the manner described in division (B) of this 755
section to determine whether any information exists that 756
indicates that the person who is the subject of the request has 757
been convicted of or pleaded guilty to any of the following: 758

(a) A violation of section 2151.421, 2903.01, 2903.02, 759
2903.03, 2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 760
2903.22, 2903.34, 2905.01, 2905.02, 2905.05, 2905.11, 2905.32, 761
2907.02, 2907.03, 2907.04, 2907.05, 2907.06, 2907.07, 2907.08, 762
2907.09, 2907.19, 2907.21, 2907.22, 2907.23, 2907.24, 2907.25, 763
2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 2909.02, 764
2909.03, 2909.04, 2909.05, 2911.01, 2911.02, 2911.11, 2911.12, 765
2913.02, 2913.03, 2913.04, 2913.041, 2913.05, 2913.06, 2913.11, 766
2913.21, 2913.31, 2913.32, 2913.33, 2913.34, 2913.40, 2913.41, 767
2913.42, 2913.43, 2913.44, 2913.441, 2913.45, 2913.46, 2913.47, 768
2913.48, 2913.49, 2917.01, 2917.02, 2917.03, 2917.31, 2919.12, 769
2919.22, 2919.224, 2919.225, 2919.24, 2919.25, 2921.03, 2921.11, 770
2921.13, 2921.14, 2921.34, 2921.35, 2923.01, 2923.12, 2923.13, 771
2923.161, 2925.02, 2925.03, 2925.04, 2925.05, 2925.06, or 772
3716.11 of the Revised Code, felonious sexual penetration in 773
violation of former section 2907.12 of the Revised Code, a 774
violation of section 2905.04 of the Revised Code as it existed 775
prior to July 1, 1996, a violation of section 2919.23 of the 776
Revised Code that would have been a violation of section 2905.04 777
of the Revised Code as it existed prior to July 1, 1996, had the 778
violation been committed prior to that date, a violation of 779
section 2925.11 of the Revised Code that is not a minor drug 780
possession offense, a violation of section 2923.02 or 2923.03 of 781

the Revised Code that relates to a crime specified in this 782
division, or a second violation of section 4511.19 of the 783
Revised Code within five years of the date of application for 784
licensure or certification. 785

(b) A violation of an existing or former law of this 786
state, any other state, or the United States that is 787
substantially equivalent to any of the offenses or violations 788
described in division (A) (5) (a) of this section. 789

(6) Upon receipt of a request pursuant to section 5153.111 790
of the Revised Code, a completed form prescribed pursuant to 791
division (C) (1) of this section, and a set of fingerprint 792
impressions obtained in the manner described in division (C) (2) 793
of this section, the superintendent of the bureau of criminal 794
identification and investigation shall conduct a criminal 795
records check in the manner described in division (B) of this 796
section to determine whether any information exists that 797
indicates that the person who is the subject of the request 798
previously has been convicted of or pleaded guilty to any of the 799
following: 800

(a) A violation of section 2903.01, 2903.02, 2903.03, 801
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 802
2905.01, 2905.02, 2905.05, 2907.02, 2907.03, 2907.04, 2907.05, 803
2907.06, 2907.07, 2907.08, 2907.09, 2907.21, 2907.22, 2907.23, 804
2907.25, 2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 805
2909.02, 2909.03, 2911.01, 2911.02, 2911.11, 2911.12, 2919.12, 806
2919.22, 2919.24, 2919.25, 2923.12, 2923.13, 2923.161, 2925.02, 807
2925.03, 2925.04, 2925.05, 2925.06, or 3716.11 of the Revised 808
Code, felonious sexual penetration in violation of former 809
section 2907.12 of the Revised Code, a violation of section 810
2905.04 of the Revised Code as it existed prior to July 1, 1996, 811

a violation of section 2919.23 of the Revised Code that would 812
have been a violation of section 2905.04 of the Revised Code as 813
it existed prior to July 1, 1996, had the violation been 814
committed prior to that date, or a violation of section 2925.11 815
of the Revised Code that is not a minor drug possession offense; 816

(b) A violation of an existing or former law of this 817
state, any other state, or the United States that is 818
substantially equivalent to any of the offenses listed in 819
division (A) (6) (a) of this section. 820

(7) On receipt of a request for a criminal records check 821
from an individual pursuant to section 4749.03 or 4749.06 of the 822
Revised Code, accompanied by a completed copy of the form 823
prescribed in division (C) (1) of this section and a set of 824
fingerprint impressions obtained in a manner described in 825
division (C) (2) of this section, the superintendent of the 826
bureau of criminal identification and investigation shall 827
conduct a criminal records check in the manner described in 828
division (B) of this section to determine whether any 829
information exists indicating that the person who is the subject 830
of the request has been convicted of or pleaded guilty to a 831
felony in this state or in any other state. If the individual 832
indicates that a firearm will be carried in the course of 833
business, the superintendent shall require information from the 834
federal bureau of investigation as described in division (B) (2) 835
of this section. Subject to division (F) of this section, the 836
superintendent shall report the findings of the criminal records 837
check and any information the federal bureau of investigation 838
provides to the director of public safety. 839

(8) On receipt of a request pursuant to section 1321.37, 840
1321.53, 1321.531, 1322.03, 1322.031, or 4763.05 of the Revised 841

Code, a completed form prescribed pursuant to division (C)(1) of 842
this section, and a set of fingerprint impressions obtained in 843
the manner described in division (C)(2) of this section, the 844
superintendent of the bureau of criminal identification and 845
investigation shall conduct a criminal records check with 846
respect to any person who has applied for a license, permit, or 847
certification from the department of commerce or a division in 848
the department. The superintendent shall conduct the criminal 849
records check in the manner described in division (B) of this 850
section to determine whether any information exists that 851
indicates that the person who is the subject of the request 852
previously has been convicted of or pleaded guilty to any of the 853
following: a violation of section 2913.02, 2913.11, 2913.31, 854
2913.51, or 2925.03 of the Revised Code; any other criminal 855
offense involving theft, receiving stolen property, 856
embezzlement, forgery, fraud, passing bad checks, money 857
laundering, or drug trafficking, or any criminal offense 858
involving money or securities, as set forth in Chapters 2909., 859
2911., 2913., 2915., 2921., 2923., and 2925. of the Revised 860
Code; or any existing or former law of this state, any other 861
state, or the United States that is substantially equivalent to 862
those offenses. 863

(9) On receipt of a request for a criminal records check 864
from the treasurer of state under section 113.041 of the Revised 865
Code or from an individual under section 4701.08, 4715.101, 866
4717.061, 4725.121, 4725.501, 4729.071, 4730.101, 4730.14, 867
4730.28, 4731.081, 4731.15, 4731.171, 4731.222, 4731.281, 868
4731.296, 4731.531, 4732.091, 4734.202, 4740.061, 4741.10, 869
4755.70, 4757.101, 4759.061, 4760.032, 4760.06, 4761.051, 870
4762.031, 4762.06, 4776.021, 4779.091, or 4783.04 of the Revised 871
Code, accompanied by a completed form prescribed under division 872

(C) (1) of this section and a set of fingerprint impressions 873
obtained in the manner described in division (C) (2) of this 874
section, the superintendent of the bureau of criminal 875
identification and investigation shall conduct a criminal 876
records check in the manner described in division (B) of this 877
section to determine whether any information exists that 878
indicates that the person who is the subject of the request has 879
been convicted of or pleaded guilty to any criminal offense in 880
this state or any other state. Subject to division (F) of this 881
section, the superintendent shall send the results of a check 882
requested under section 113.041 of the Revised Code to the 883
treasurer of state and shall send the results of a check 884
requested under any of the other listed sections to the 885
licensing board specified by the individual in the request. 886

(10) On receipt of a request pursuant to section 1121.23, 887
1155.03, 1163.05, 1315.141, 1733.47, or 1761.26 of the Revised 888
Code, a completed form prescribed pursuant to division (C) (1) of 889
this section, and a set of fingerprint impressions obtained in 890
the manner described in division (C) (2) of this section, the 891
superintendent of the bureau of criminal identification and 892
investigation shall conduct a criminal records check in the 893
manner described in division (B) of this section to determine 894
whether any information exists that indicates that the person 895
who is the subject of the request previously has been convicted 896
of or pleaded guilty to any criminal offense under any existing 897
or former law of this state, any other state, or the United 898
States. 899

(11) On receipt of a request for a criminal records check 900
from an appointing or licensing authority under section 3772.07 901
of the Revised Code, a completed form prescribed under division 902
(C) (1) of this section, and a set of fingerprint impressions 903

obtained in the manner prescribed in division (C)(2) of this 904
section, the superintendent of the bureau of criminal 905
identification and investigation shall conduct a criminal 906
records check in the manner described in division (B) of this 907
section to determine whether any information exists that 908
indicates that the person who is the subject of the request 909
previously has been convicted of or pleaded guilty or no contest 910
to any offense under any existing or former law of this state, 911
any other state, or the United States that is a disqualifying 912
offense as defined in section 3772.07 of the Revised Code or 913
substantially equivalent to such an offense. 914

(12) On receipt of a request pursuant to section 2151.33 915
or 2151.412 of the Revised Code, a completed form prescribed 916
pursuant to division (C)(1) of this section, and a set of 917
fingerprint impressions obtained in the manner described in 918
division (C)(2) of this section, the superintendent of the 919
bureau of criminal identification and investigation shall 920
conduct a criminal records check with respect to any person for 921
whom a criminal records check is required under that section. 922
The superintendent shall conduct the criminal records check in 923
the manner described in division (B) of this section to 924
determine whether any information exists that indicates that the 925
person who is the subject of the request previously has been 926
convicted of or pleaded guilty to any of the following: 927

(a) A violation of section 2903.01, 2903.02, 2903.03, 928
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 929
2905.01, 2905.02, 2905.11, 2905.12, 2907.02, 2907.03, 2907.05, 930
2907.06, 2907.07, 2907.08, 2907.09, 2907.12, 2907.25, 2907.31, 931
2907.32, 2907.321, 2907.322, 2907.323, 2911.01, 2911.02, 932
2911.11, 2911.12, 2911.13, 2913.02, 2913.03, 2913.04, 2913.11, 933
2913.21, 2913.31, 2913.40, 2913.43, 2913.47, 2913.51, 2919.25, 934

2921.36, 2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 2925.11, 935
2925.13, 2925.22, 2925.23, or 3716.11 of the Revised Code; 936

(b) An existing or former law of this state, any other 937
state, or the United States that is substantially equivalent to 938
any of the offenses listed in division (A)(12)(a) of this 939
section. 940

(13) On receipt of a request pursuant to section 3796.12 941
of the Revised Code, a completed form prescribed pursuant to 942
division (C)(1) of this section, and a set of fingerprint 943
impressions obtained in a manner described in division (C)(2) of 944
this section, the superintendent of the bureau of criminal 945
identification and investigation shall conduct a criminal 946
records check in the manner described in division (B) of this 947
section to determine whether any information exists that 948
indicates that the person who is the subject of the request 949
previously has been convicted of or pleaded guilty to the 950
following: 951

(a) A disqualifying offense as specified in rules adopted 952
under division (B)(2)(b) of section 3796.03 of the Revised Code 953
if the person who is the subject of the request is an 954
administrator or other person responsible for the daily 955
operation of, or an owner or prospective owner, officer or 956
prospective officer, or board member or prospective board member 957
of, an entity seeking a license from the department of commerce 958
under Chapter 3796. of the Revised Code; 959

(b) A disqualifying offense as specified in rules adopted 960
under division (B)(2)(b) of section 3796.04 of the Revised Code 961
if the person who is the subject of the request is an 962
administrator or other person responsible for the daily 963
operation of, or an owner or prospective owner, officer or 964

prospective officer, or board member or prospective board member 965
of, an entity seeking a license from the state board of pharmacy 966
under Chapter 3796. of the Revised Code. 967

(14) On receipt of a request required by section 3796.13 968
of the Revised Code, a completed form prescribed pursuant to 969
division (C) (1) of this section, and a set of fingerprint 970
impressions obtained in a manner described in division (C) (2) of 971
this section, the superintendent of the bureau of criminal 972
identification and investigation shall conduct a criminal 973
records check in the manner described in division (B) of this 974
section to determine whether any information exists that 975
indicates that the person who is the subject of the request 976
previously has been convicted of or pleaded guilty to the 977
following: 978

(a) A disqualifying offense as specified in rules adopted 979
under division (B) (8) (a) of section 3796.03 of the Revised Code 980
if the person who is the subject of the request is seeking 981
employment with an entity licensed by the department of commerce 982
under Chapter 3796. of the Revised Code; 983

(b) A disqualifying offense as specified in rules adopted 984
under division (B) (14) (a) of section 3796.04 of the Revised Code 985
if the person who is the subject of the request is seeking 986
employment with an entity licensed by the state board of 987
pharmacy under Chapter 3796. of the Revised Code. 988

(B) Subject to division (F) of this section, the 989
superintendent shall conduct any criminal records check to be 990
conducted under this section as follows: 991

(1) The superintendent shall review or cause to be 992
reviewed any relevant information gathered and compiled by the 993

bureau under division (A) of section 109.57 of the Revised Code 994
that relates to the person who is the subject of the criminal 995
records check, including, if the criminal records check was 996
requested under section 113.041, 121.08, 173.27, 173.38, 997
173.381, 1121.23, 1155.03, 1163.05, 1315.141, 1321.37, 1321.53, 998
1321.531, 1322.03, 1322.031, 1733.47, 1761.26, 2151.86, 3301.32, 999
3301.541, 3319.39, 3701.881, 3712.09, 3721.121, 3772.07, 1000
3796.12, 4749.03, 4749.06, 4763.05, 5104.013, 5164.34, 5164.341, 1001
5164.342, 5123.081, 5123.169, or 5153.111 of the Revised Code, 1002
any relevant information contained in records that have been 1003
sealed under section 2953.32 of the Revised Code; 1004

(2) If the request received by the superintendent asks for 1005
information from the federal bureau of investigation, the 1006
superintendent shall request from the federal bureau of 1007
investigation any information it has with respect to the person 1008
who is the subject of the criminal records check, including 1009
fingerprint-based checks of national crime information databases 1010
as described in 42 U.S.C. 671 if the request is made pursuant to 1011
section 2151.86 or 5104.013 of the Revised Code or if any other 1012
Revised Code section requires fingerprint-based checks of that 1013
nature, and shall review or cause to be reviewed any information 1014
the superintendent receives from that bureau. If a request under 1015
section 3319.39 of the Revised Code asks only for information 1016
from the federal bureau of investigation, the superintendent 1017
shall not conduct the review prescribed by division (B) (1) of 1018
this section. 1019

(3) The superintendent or the superintendent's designee 1020
may request criminal history records from other states or the 1021
federal government pursuant to the national crime prevention and 1022
privacy compact set forth in section 109.571 of the Revised 1023
Code. 1024

(4) The superintendent shall include in the results of the 1025
criminal records check a list or description of the offenses 1026
listed or described in division (A) (1), (2), (3), (4), (5), (6), 1027
(7), (8), (9), (10), (11), (12), (13), or (14) of this section, 1028
whichever division requires the superintendent to conduct the 1029
criminal records check. The superintendent shall exclude from 1030
the results any information the dissemination of which is 1031
prohibited by federal law. 1032

(5) The superintendent shall send the results of the 1033
criminal records check to the person to whom it is to be sent 1034
not later than the following number of days after the date the 1035
superintendent receives the request for the criminal records 1036
check, the completed form prescribed under division (C) (1) of 1037
this section, and the set of fingerprint impressions obtained in 1038
the manner described in division (C) (2) of this section: 1039

(a) If the superintendent is required by division (A) of 1040
this section (other than division (A) (3) of this section) to 1041
conduct the criminal records check, thirty; 1042

(b) If the superintendent is required by division (A) (3) 1043
of this section to conduct the criminal records check, sixty. 1044

(C) (1) The superintendent shall prescribe a form to obtain 1045
the information necessary to conduct a criminal records check 1046
from any person for whom a criminal records check is to be 1047
conducted under this section. The form that the superintendent 1048
prescribes pursuant to this division may be in a tangible 1049
format, in an electronic format, or in both tangible and 1050
electronic formats. 1051

(2) The superintendent shall prescribe standard impression 1052
sheets to obtain the fingerprint impressions of any person for 1053

whom a criminal records check is to be conducted under this 1054
section. Any person for whom a records check is to be conducted 1055
under this section shall obtain the fingerprint impressions at a 1056
county sheriff's office, municipal police department, or any 1057
other entity with the ability to make fingerprint impressions on 1058
the standard impression sheets prescribed by the superintendent. 1059
The office, department, or entity may charge the person a 1060
reasonable fee for making the impressions. The standard 1061
impression sheets the superintendent prescribes pursuant to this 1062
division may be in a tangible format, in an electronic format, 1063
or in both tangible and electronic formats. 1064

(3) Subject to division (D) of this section, the 1065
superintendent shall prescribe and charge a reasonable fee for 1066
providing a criminal records check under this section. The 1067
person requesting the criminal records check shall pay the fee 1068
prescribed pursuant to this division. In the case of a request 1069
under section 1121.23, 1155.03, 1163.05, 1315.141, 1733.47, 1070
1761.26, 2151.33, 2151.412, or 5164.34 of the Revised Code, the 1071
fee shall be paid in the manner specified in that section. 1072

(4) The superintendent of the bureau of criminal 1073
identification and investigation may prescribe methods of 1074
forwarding fingerprint impressions and information necessary to 1075
conduct a criminal records check, which methods shall include, 1076
but not be limited to, an electronic method. 1077

(D) The results of a criminal records check conducted 1078
under this section, other than a criminal records check 1079
specified in division (A) (7) of this section, are valid for the 1080
person who is the subject of the criminal records check for a 1081
period of one year from the date upon which the superintendent 1082
completes the criminal records check. If during that period the 1083

superintendent receives another request for a criminal records 1084
check to be conducted under this section for that person, the 1085
superintendent shall provide the results from the previous 1086
criminal records check of the person at a lower fee than the fee 1087
prescribed for the initial criminal records check. 1088

(E) When the superintendent receives a request for 1089
information from a registered private provider, the 1090
superintendent shall proceed as if the request was received from 1091
a school district board of education under section 3319.39 of 1092
the Revised Code. The superintendent shall apply division (A) (1) 1093
(c) of this section to any such request for an applicant who is 1094
a teacher. This division does not apply after the effective date 1095
of this amendment. 1096

(F) (1) Subject to division (F) (2) of this section, all 1097
information regarding the results of a criminal records check 1098
conducted under this section that the superintendent reports or 1099
sends under division (A) (7) or (9) of this section to the 1100
director of public safety, the treasurer of state, or the 1101
person, board, or entity that made the request for the criminal 1102
records check shall relate to the conviction of the subject 1103
person, or the subject person's plea of guilty to, a criminal 1104
offense. 1105

(2) Division (F) (1) of this section does not limit, 1106
restrict, or preclude the superintendent's release of 1107
information that relates to the arrest of a person who is 1108
eighteen years of age or older, to an adjudication of a child as 1109
a delinquent child, or to a criminal conviction of a person 1110
under eighteen years of age in circumstances in which a release 1111
of that nature is authorized under division (E) (2), (3), or (4) 1112
of section 109.57 of the Revised Code pursuant to a rule adopted 1113

under division (E) (1) of that section. 1114

(G) As used in this section: 1115

(1) "Criminal records check" means any criminal records 1116
check conducted by the superintendent of the bureau of criminal 1117
identification and investigation in accordance with division (B) 1118
of this section. 1119

(2) "Minor drug possession offense" has the same meaning 1120
as in section 2925.01 of the Revised Code. 1121

(3) "OVI or OVUAC violation" means a violation of section 1122
4511.19 of the Revised Code or a violation of an existing or 1123
former law of this state, any other state, or the United States 1124
that is substantially equivalent to section 4511.19 of the 1125
Revised Code. 1126

~~(4) "Registered private provider" means a nonpublic school 1127
or entity registered with the superintendent of public 1128
instruction under section 3310.41 of the Revised Code to 1129
participate in the autism scholarship program or section 3310.58 1130
of the Revised Code to participate in the Jon Peterson special 1131
needs scholarship program. 1132~~

Sec. 125.04. (A) Except for the requirements of division 1133
(B) of this section, section 125.092, and division (B) of 1134
section 125.11 of the Revised Code, sections 125.04 to 125.08 1135
and 125.09 to 125.15 of the Revised Code do not apply to or 1136
affect state institutions of higher education. 1137

(B) (1) As used in this division: 1138

(a) "Chartered nonpublic school" has the same meaning as 1139
in section ~~3310.01~~ 3317.06 of the Revised Code. 1140

(b) "Emergency medical service organization" has the same 1141

meaning as in section 4765.01 of the Revised Code. 1142

(c) "Governmental agency" means a political subdivision or 1143
special district in this state established by or under law, or 1144
any combination of these entities; the United States or any 1145
department, division, or agency of the United States; one or 1146
more other states or groups of states; other purchasing 1147
consortia; and any agency, commission, or authority established 1148
under an interstate compact or agreement. 1149

(d) "Political subdivision" means any county, township, 1150
municipal corporation, school district, conservancy district, 1151
township park district, park district created under Chapter 1152
1545. of the Revised Code, regional transit authority, regional 1153
airport authority, regional water and sewer district, or port 1154
authority. "Political subdivision" also includes any other 1155
political subdivision described in the Revised Code that has 1156
been approved by the department to participate in the 1157
department's contracts under this division. 1158

(e) "Private fire company" has the same meaning as in 1159
section 9.60 of the Revised Code. 1160

(f) "State institution of higher education" has the 1161
meaning defined in section 3345.011 of the Revised Code. 1162

(2) Subject to division (C) of this section, the 1163
department of administrative services may permit a state 1164
institution of higher education, governmental agency, political 1165
subdivision, county board of elections, private fire company, 1166
private, nonprofit emergency medical service organization, or 1167
chartered nonpublic school to participate in contracts into 1168
which the department has entered for the purchase of supplies 1169
and services. The department may charge the entity a reasonable 1170

fee to cover the administrative costs the department incurs as a 1171
result of participation by the entity in such a purchase 1172
contract. 1173

A political subdivision desiring to participate in such 1174
purchase contracts shall file with the department a certified 1175
copy of an ordinance or resolution of the legislative authority 1176
or governing board of the political subdivision. The resolution 1177
or ordinance shall request that the political subdivision be 1178
authorized to participate in such contracts and shall agree that 1179
the political subdivision will be bound by such terms and 1180
conditions as the department prescribes and that it will 1181
directly pay the vendor under each purchase contract. A board of 1182
elections desiring to participate in such purchase contracts 1183
shall file with the purchasing authority a written request for 1184
inclusion in the program. A private fire company, private, 1185
nonprofit emergency medical service organization, or chartered 1186
nonpublic school desiring to participate in such purchase 1187
contracts shall file with the department a written request for 1188
inclusion in the program signed by the chief officer of the 1189
company, organization, or chartered nonpublic school. A 1190
governmental agency desiring to participate in such purchase 1191
contracts shall file with the department a written request for 1192
inclusion in the program. A state institution of higher 1193
education desiring to participate in such purchase contracts 1194
shall file with the department a certified copy of resolution of 1195
the board of trustees or similar authorizing body. The 1196
resolution shall request that the state institution of higher 1197
education be authorized to participate in such contracts. 1198

A request for inclusion shall include an agreement to be 1199
bound by such terms and conditions as the department prescribes 1200
and to make direct payments to the vendor under each purchase 1201

contract. 1202

The department shall include in its annual report, an 1203
estimate of the purchases made by state institutions of higher 1204
education, governmental agencies, political subdivisions, county 1205
boards of elections, private fire companies, private, nonprofit 1206
emergency medical service organizations, and chartered nonpublic 1207
schools from contracts pursuant to this division. The department 1208
may require such entities to file a report with the department, 1209
as often as it finds necessary, stating how many such contracts 1210
the entities participated in within a specified period of time, 1211
and any other information the department requires. 1212

(3) Purchases made by a political subdivision or a county 1213
board of elections under this division are exempt from any 1214
competitive selection procedures otherwise required by law. No 1215
political subdivision shall make any purchase under this 1216
division when bids have been received for such purchase by the 1217
subdivision, unless such purchase can be made upon the same 1218
terms, conditions, and specifications at a lower price under 1219
this division. 1220

(C) A political subdivision as defined in division (B) of 1221
this section or a county board of elections may purchase 1222
supplies or services from another party, including a political 1223
subdivision, instead of through participation in contracts 1224
described in division (B) of this section if the political 1225
subdivision or county board of elections can purchase those 1226
supplies or services from the other party upon equivalent terms, 1227
conditions, and specifications but at a lower price than it can 1228
through those contracts. Purchases that a political subdivision 1229
or county board of elections makes under this division are 1230
exempt from any competitive selection procedures otherwise 1231

required by law. A political subdivision or county board of 1232
elections that makes any purchase under this division shall 1233
maintain sufficient information regarding the purchase to verify 1234
that the political subdivision or county board of elections 1235
satisfied the conditions for making a purchase under this 1236
division. Nothing in this division restricts any action taken by 1237
a county or township as authorized by division (B) (1) of section 1238
9.48 of the Revised Code. 1239

(D) This section does not apply to supplies or services 1240
purchased by a state agency directly as provided in section 1241
125.05 of the Revised Code, or to purchases of supplies or 1242
services for the emergency management agency as provided in 1243
section 125.061 of the Revised Code. 1244

Sec. 131.45. (A) The amount the general assembly 1245
appropriates from the general revenue fund each year per pupil 1246
for primary and secondary educational purposes shall be not less 1247
than the amount it appropriated per pupil for those purposes for 1248
~~the base year fiscal year 1999~~, adjusted for changes in prices 1249
as measured by the consumer price index (all urban consumers, 1250
all items) prepared by the bureau of labor statistics of the 1251
United States department of labor. ~~The base year is fiscal year-~~ 1252
~~1999.~~ 1253

(B) Appropriations of the proceeds of the ~~sales and use~~ 1254
tax levied by ~~sections 5739.029 and 5741.024~~ section 5705.17 of 1255
the Revised Code that are credited to the state education fund 1256
and of the net proceeds of any state lottery under Section 6 of 1257
Article XV of the Ohio Constitution shall be in addition to 1258
appropriations ~~made pursuant to~~ described in division (A) of 1259
this section. 1260

(C) For the purposes of this section, appropriations for 1261

primary and secondary educational purposes includes amounts 1262
appropriated to reimburse school districts for property tax 1263
reductions required by law. 1264

Sec. 319.301. (A) The reductions required by division (D) 1265
of this section do not apply to any of the following: 1266

(1) Taxes levied at whatever rate is required to produce a 1267
specified amount of tax money, including a tax levied under 1268
section 5705.199, 5705.211, or 5748.09 of the Revised Code, or 1269
an amount to pay debt charges; 1270

(2) Taxes levied within the one per cent limitation 1271
imposed by Section 2 of Article XII, Ohio Constitution; 1272

(3) Taxes provided for by the charter of a municipal 1273
corporation. 1274

(B) As used in this section: 1275

(1) "Real property" includes real property owned by a 1276
railroad. 1277

(2) "Carryover property" means all real property on the 1278
current year's tax list except: 1279

(a) Land and improvements that were not taxed by the 1280
~~district taxing unit~~ in both the preceding year and the current 1281
year; 1282

(b) Land and improvements that were not in the same class 1283
in both the preceding year and the current year. 1284

(3) "Effective tax rate" means with respect to each class 1285
of property: 1286

(a) The sum of the total taxes that would have been 1287
charged and payable for current expenses against real property 1288

in that class if each of the ~~district's~~ taxing unit's taxes were 1289
reduced for the current year under division (D) (1) of this 1290
section without regard to the application of division (E) (3) of 1291
this section divided by 1292

(b) The taxable value of all real property in that class. 1293

(4) "Taxes charged and payable" means the taxes charged 1294
and payable prior to any reduction required by section 319.302 1295
of the Revised Code. 1296

(5) "Taxing unit" has the same meaning as in section 1297
5705.01 of the Revised Code and includes the state. 1298

(C) The tax commissioner shall make the determinations 1299
required by this section each year, without regard to whether a 1300
taxing district has territory in a county to which section 1301
5715.24 of the Revised Code applies for that year. Separate 1302
determinations shall be made for each of the two classes 1303
established pursuant to section 5713.041 of the Revised Code. 1304

(D) With respect to each tax authorized to be levied by 1305
each taxing ~~district~~ unit, the tax commissioner, annually, shall 1306
do both of the following: 1307

(1) Determine by what percentage, if any, the sums levied 1308
by such tax against the carryover property in each class would 1309
have to be reduced for the tax to levy the same number of 1310
dollars against such property in that class in the current year 1311
as were charged against such property by such tax in the 1312
preceding year subsequent to the reduction made under this 1313
section but before the reduction made under section 319.302 of 1314
the Revised Code. In the case of a tax levied for the first time 1315
that is not a renewal of an existing tax, the commissioner shall 1316
determine by what percentage the sums that would otherwise be 1317

levied by such tax against carryover property in each class 1318
would have to be reduced to equal the amount that would have 1319
been levied if the full rate thereof had been imposed against 1320
the total taxable value of such property in the preceding tax 1321
year. A tax or portion of a tax that is designated a replacement 1322
levy under section 5705.192 of the Revised Code is not a renewal 1323
of an existing tax for purposes of this division. 1324

(2) Certify each percentage determined in division (D) (1) 1325
of this section, as adjusted under division (E) of this section, 1326
and the class of property to which that percentage applies to 1327
the auditor of each county in which the ~~district~~-taxing unit has 1328
territory. The auditor, after complying with section 319.30 of 1329
the Revised Code, shall reduce the sum to be levied by such tax 1330
against each parcel of real property in the ~~district~~-taxing unit 1331
by the percentage so certified for its class. Certification 1332
shall be made by the first day of September except in the case 1333
of a tax levied for the first time, in which case certification 1334
shall be made within fifteen days of the date the county auditor 1335
submits the information necessary to make the required 1336
determination. 1337

(E) (1) As used in division (E) (2) of this section, "pre- 1338
1982 joint vocational taxes" means, with respect to a class of 1339
property, the difference between the following amounts: 1340

(a) The taxes charged and payable in tax year 1981 against 1341
the property in that class for the current expenses of the joint 1342
vocational school district of which the school district is a 1343
part after making all reductions under this section; 1344

(b) The following percentage of the taxable value of all 1345
real property in that class: 1346

(i) In 1987, five one-hundredths of one per cent;	1347
(ii) In 1988, one-tenth of one per cent;	1348
(iii) In 1989, fifteen one-hundredths of one per cent;	1349
(iv) In 1990 and each subsequent year, two-tenths of one per cent.	1350 1351
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.	1352 1353 1354
As used in divisions (E) (2) and (3) of this section, "taxes charged and payable" has the same 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.	1355 1356 1357 1358 1359 1360
(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:	1361 1362 1363 1364 1365 1366 1367 1368 1369 1370 1371 1372 1373
(a) The sum of the rates at which those taxes are authorized to be levied;	1374 1375

(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) (a) 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 the designated amount, 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 the designated amount. The auditor shall use such percentages in making the reductions required by this section for that class.

(b) As used in division (E) (3) (a) of this section, the designated amount shall equal the taxable value of all real property in the class that is subject to taxation by the district times the lesser of the following:

(i) Two-tenths of one per cent;

(ii) The district's effective rate plus the following percentage for the year indicated:

WHEN COMPUTING THE	ADD THE FOLLOWING	
TAXES CHARGED FOR	PERCENTAGE:	
1987	0.025%	
1988	0.05%	
1989	0.075%	
1990	0.1%	

1991	0.125%	1403
1992	0.15%	1404
1993	0.175%	1405
1994 and thereafter	0.2%	1406

(4) No determination shall be made under division (E) (2) or (3) of this section for tax year 2020 or thereafter. 1407
1408

(F) No reduction shall be made under this section in the 1409
rate at which any tax is levied. 1410

(G) The commissioner may order a county auditor to furnish 1411
any information the commissioner needs to make the 1412
determinations required under division (D) or (E) of this 1413
section, and the auditor shall supply the information in the 1414
form and by the date specified in the order. If the auditor 1415
fails to comply with an order issued under this division, except 1416
for good cause as determined by the commissioner, the 1417
commissioner shall withhold from such county or taxing ~~district-~~ 1418
unit therein fifty per cent of state revenues to local 1419
governments pursuant to section 5747.50 of the Revised Code or 1420
shall direct the department of education to withhold therefrom 1421
fifty per cent of state revenues to school districts pursuant to 1422
Chapter 3317. of the Revised Code. The commissioner shall 1423
withhold the distribution of such revenues until the county 1424
auditor has complied with this division, and the department 1425
shall withhold the distribution of such revenues until the 1426
commissioner has notified the department that the county auditor 1427
has complied with this division. 1428

(H) If the commissioner is unable to certify a tax 1429
reduction factor for either class of property ~~in~~ for a taxing 1430
~~district-~~ unit with territory located in more than one county by 1431

the last day of November because information required under 1432
division (G) of this section is unavailable, the commissioner 1433
may compute and certify an estimated tax reduction factor for 1434
that ~~district~~unit for that class. The estimated factor shall be 1435
based upon an estimate of the unavailable information. Upon 1436
receipt of the actual information for a taxing ~~district~~unit 1437
that received an estimated tax reduction factor, the 1438
commissioner shall compute the actual tax reduction factor and 1439
use that factor to compute the taxes that should have been 1440
charged and payable against each parcel of property for the year 1441
for which the estimated reduction factor was used. The amount by 1442
which the estimated factor resulted in an overpayment or 1443
underpayment in taxes on any parcel shall be added to or 1444
subtracted from the amount due on that parcel in the ensuing tax 1445
year. 1446

A percentage or a tax reduction factor determined or 1447
computed by the commissioner under this section shall be used 1448
solely for the purpose of reducing the sums to be levied by the 1449
tax to which it applies for the year for which it was determined 1450
or computed. It shall not be used in making any tax computations 1451
for any ensuing tax year. 1452

(I) In making the determinations under division (D)(1) of 1453
this section, the tax commissioner shall take account of changes 1454
in the taxable value of carryover property resulting from 1455
complaints filed under section 5715.19 of the Revised Code for 1456
determinations made for the tax year in which such changes are 1457
reported to the commissioner. Such changes shall be reported to 1458
the commissioner on the first abstract of real property filed 1459
with the commissioner under section 5715.23 of the Revised Code 1460
following the date on which the complaint is finally determined 1461
by the board of revision or by a court or other authority with 1462

jurisdiction on appeal. The tax commissioner shall account for 1463
such changes in making the determinations only for the tax year 1464
in which the change in valuation is reported. Such a valuation 1465
change shall not be used to recompute the percentages determined 1466
under division (D) (1) of this section for any prior tax year. 1467

Sec. 319.36. If, after having delivered a duplicate to the 1468
county treasurer for collection, the county auditor is satisfied 1469
that any tax, assessment, recoupment charge, or any part thereof 1470
has been erroneously charged as a result of a clerical error as 1471
defined in section 319.35 of the Revised Code, the county 1472
auditor shall give the person so charged a certificate to that 1473
effect to be presented to the treasurer, who shall deduct the 1474
amount from such tax, assessment, or charge. If, at any time, 1475
the auditor discovers that erroneous taxes, assessments, or 1476
charges have been charged or collected in previous years as a 1477
result of a clerical error, except for public utility taxes 1478
covered under section 5727.471 of the Revised Code, the auditor 1479
shall call the attention of the county board of revision to such 1480
charge or collection at a regular or special session of the 1481
board. If the board finds that taxes, assessments, or charges 1482
have been erroneously charged or collected, as a result of a 1483
clerical error, it shall certify that finding to the county 1484
auditor. Upon receipt of the board's certification, and in all 1485
cases where the tax commissioner has certified such a 1486
determination under section 5711.32 of the Revised Code, the 1487
auditor shall do one of the following: 1488

(A) In the event of erroneous charges that have not been 1489
collected, give the person so charged a certificate of erroneous 1490
assessments to be presented to the treasurer, who shall deduct 1491
the amount from such taxes, assessments, or charges; 1492

(B) In the event of erroneous charges that have been collected, do one of the following:	1493 1494
(1) Draw a warrant on the treasurer in favor of the person paying the erroneous charges, or the personal representative of the person paying the erroneous charges, for the full amount of the taxes, assessments so charged and collected with any applicable interest thereon as prescribed by division (E) of this section or by section 5719.041 of the Revised Code;	1495 1496 1497 1498 1499 1500
(2) Refund a portion of the overpayment and any interest and prorate the remaining balance as a credit against future taxes that may be charged to the person;	1501 1502 1503
(3) Prorate the full amount of the overpayment and any interest as a credit against future taxes that may be charged to the person;	1504 1505 1506
(4) Enter into a written undertaking with the person providing for refund of the overpayment in installments. The terms of such an undertaking shall include the amount payable and the due date of each installment, including the due date of the final payment, which shall not be later than two years after the due date of the first installment. Notwithstanding section 5719.041 of the Revised Code to the contrary, any applicable interest on the overpayment allowed under that section shall not accrue beyond the day on which the undertaking is entered into.	1507 1508 1509 1510 1511 1512 1513 1514 1515
(C) The auditor shall have discretion as to which method to use and shall advise the person of the decision within sixty days after receipt of the board's or tax commissioner's certification. The auditor shall draw a warrant for payment of any refund under division (B) (1) or (2) of this section within ninety days after receipt of the certification. Any amount to be	1516 1517 1518 1519 1520 1521

credited under division (B) (2) or (3) of this section shall be 1522
applied to all or a part of the taxes otherwise due from the 1523
person on any property tax due dates after the date on which the 1524
certification was received, but shall not be spread over more 1525
than the next ten ensuing due dates. If any portion of the 1526
overpayment has not been refunded or credited by the tenth such 1527
tax due date or by a time when the auditor determines that the 1528
person and the property of the person are not shown on any tax 1529
list for the county, the auditor immediately shall draw a 1530
warrant to refund that portion. 1531

Interest allowed under division (E) of this section or by 1532
section 5719.041 of the Revised Code shall continue to accrue on 1533
portions of overpayments credited against future taxes until the 1534
last day of the month preceding the day the portion of the 1535
overpayment is credited, and shall be computed separately on 1536
each portion credited. In computing the interest on a portion of 1537
an overpayment credited against current taxes due, the portion 1538
shall be considered to have been credited on the last day on 1539
which those taxes may be paid without penalty. 1540

(D) The treasurer shall pay a refund warrant from the 1541
undivided general property tax fund and such refund or any 1542
prorated refund credit, including interest paid thereon, shall 1543
be properly apportioned by the auditor among the state and 1544
subdivision accounts to which the overpayment originally was 1545
paid. When the auditor finds that there are insufficient funds 1546
present in the undivided tax fund to the credit of any state or 1547
subdivision account for the full repayment of a refund, the 1548
auditor may draw a warrant in an amount not exceeding the amount 1549
present and the balance, with accrued interest, shall be paid as 1550
funds become available. In no instance shall taxes that are to 1551
be apportioned to the state or to any one subdivision be used to 1552

refund erroneous payments that have been previously distributed 1553
to the state or to any other subdivision. Except for taxes 1554
required to be refunded by the county auditor pursuant to 1555
division (A) of section 5711.32 of the Revised Code, no taxes or 1556
assessments shall be refunded unless they have been erroneously 1557
charged or collected in the five years next preceding the 1558
discovery of such charge or collection by the auditor. 1559

(E) In the event of an erroneous tax, assessment, or 1560
charge against real property, the county auditor shall add the 1561
accrued interest to the overpayment, which interest becomes part 1562
of the overpayment. The interest accrues on the overpayment from 1563
the first day of the month following the date of overpayment 1564
until the last day of the month preceding the date of the 1565
drawing of the warrant pursuant to division (A) of this section. 1566
The date of overpayment with respect to persons who pay their 1567
real property taxes in two installments is the date of the 1568
second installment payment. The rate at which the interest 1569
accrues is the rate per calendar month, rounded to the nearest 1570
one-hundredth of one per cent, equal to one-twelfth of the rate 1571
per annum prescribed by section 5703.47 of the Revised Code for 1572
the calendar year that includes the month for which the charge 1573
accrues. The interest shall be paid on a pro-rata basis from the 1574
fund or funds to which the overpayment was credited. 1575

(F) The payment of interest under division (E) of this 1576
section shall not be made on an overpayment resulting from a 1577
reduction in the appraised true value, other than such a 1578
reduction resulting from the correction of a clerical error. 1579

Sec. 319.40. When the county auditor is satisfied that 1580
lots or lands on the tax list or duplicate have not been charged 1581
with either the state, county, township, municipal corporation, 1582

or school district tax, ~~he~~ the auditor shall charge against it 1583
all such omitted tax for the preceding years, not exceeding five 1584
years, unless in the meantime such lands or lots have changed 1585
ownership, in which case only the taxes chargeable since the 1586
last change of ownership shall be so charged. 1587

Sec. 319.45. (A) In making the settlement required by 1588
sections 319.43 and 319.44 of the Revised Code, the county 1589
auditor shall carefully examine the tax duplicate and ascertain, 1590
from the entries of taxes, interest, and penalty paid in whole 1591
or in part, and from such other sources of information as are 1592
within the auditor's reach, the true amount collected by the 1593
county treasurer on account of each of the several taxes charged 1594
on such duplicate, the amount remaining in the hands of the 1595
treasurer payable to each fund, and shall give to the treasurer 1596
separate certificates, in duplicate, of the separate sums found 1597
to have been collected by the treasurer. 1598

(B) In making each of those settlements, the county 1599
auditor, except as provided in division (C) of this section or 1600
division (B) of section 319.43 of the Revised Code, shall 1601
apportion any delinquent taxes, penalties, and interest among 1602
the several taxing districts in the same proportions that the 1603
amount of real and public utility property taxes levied by each 1604
district in the preceding tax year bears to the amount of real 1605
and public utility property taxes levied by all such districts 1606
in the preceding tax year. 1607

(C) In making each settlement required under sections 1608
319.43 and 319.44 of the Revised Code, the auditor shall 1609
apportion any delinquent taxes, penalties, and interest 1610
attributable to the tax levied under section 5705.17 of the 1611
Revised Code to the state education fund, to be paid as provided 1612

under section 321.31 of the Revised Code. 1613

Sec. 319.50. (A) In making each June settlement required 1614
by section 319.49 of the Revised Code, the county auditor shall 1615
carefully examine the duplicate certificates and receipts for 1616
the advance payment of taxes and ascertain from such 1617
certificates and receipts, and from such other sources of 1618
information as are within the auditor's reach, the true amount 1619
collected by the county treasurer on account of each of the 1620
several taxes reported thereby, and the amount remaining in the 1621
hands of the treasurer payable to each fund, and shall give the 1622
treasurer separate certificates, in duplicate, of the separate 1623
sums found to have been received by the treasurer. 1624

(B) In making each October settlement required by such 1625
section, the auditor shall carefully examine and ascertain from 1626
the entries of taxes, interest, and penalties paid in part, and 1627
from such other sources of information as are within the 1628
auditor's reach, the true amount collected by the treasurer on 1629
account of each of the several taxes charged on the duplicates, 1630
and the amount remaining in the hands of the treasurer payable 1631
to each fund, and shall give the treasurer separate 1632
certificates, in duplicate, of the separate sums found to have 1633
been collected by the treasurer. 1634

(C) In making either settlement required under section 1635
319.49 of the Revised Code, the county auditor shall apportion 1636
delinquent taxes, penalties, and interest among the several 1637
taxing districts in the same proportion that the amount of taxes 1638
levied by the district against the delinquent property in the 1639
preceding tax year bears to the taxes levied by all such 1640
districts against the property in the preceding tax year, ~~and~~ 1641
shall apportion assessments and other charges among the taxing 1642

districts in the order in which they became due, and shall 1643
apportion delinquent taxes, penalties, and interest attributable 1644
to the tax levied under section 5705.17 of the Revised Code to 1645
the state education fund to be paid as provided in section 1646
321.31 of the Revised Code. 1647

(D) Within ten days after making each settlement provided 1648
for in this section, the auditor shall transmit to the tax 1649
commissioner a duplicate of each of the several certificates and 1650
abstracts required to be made in such settlements. 1651

Sec. 321.31. (A) Immediately after each settlement with 1652
the county auditor, on demand, and on presentation of the 1653
warrant of the auditor therefor, the county treasurer shall ~~pay~~ 1654
~~to make both of the following payments:~~ 1655

(1) To the township fiscal officer, or the treasurer of a 1656
municipal corporation, school district, or any board authorized 1657
by law to receive the funds or proceeds of any special tax levy, 1658
or other properly designated officers delegated by the boards 1659
and subdivisions to receive such funds or proceeds, all moneys 1660
in the county treasury payable to such boards and subdivisions. 1661

(2) To the treasurer of state, all moneys in the county 1662
treasury from or attributable to the tax levied under section 1663
5705.17 of the Revised Code. Upon receipt, the treasurer of 1664
state shall credit such moneys to the state education fund 1665
created in section 3317.011 of the Revised Code. 1666

(B) Delinquent taxes, interest, and penalties are payable 1667
in the proportions prescribed in section 319.45 of the Revised 1668
Code. 1669

Sec. 321.34. (A) (1) When the local authorities by 1670
resolution so request, the county auditor shall pay township 1671

fiscal officers, treasurers of municipal corporations, the 1672
treasurer of any board of education, and the treasurer of any 1673
other political subdivision or taxing district whose funds 1674
derived from taxes or other sources are payable by law to the 1675
county treasurer, any money that may be in the county treasury 1676
to the accounts of the local authorities, respectively, and 1677
lawfully applicable to the purpose of the current fiscal year in 1678
which the request is made. The auditor and county treasurer 1679
shall retain any amounts needed to make the payments of 1680
obligations of local political subdivisions or taxing districts 1681
as are required by law to be paid directly by the county 1682
authorities. 1683

(2) (a) For purposes of this section, in addition to the 1684
moneys payable under division (A) (1) of this section, money in 1685
the county treasury to the account of a board of education that 1686
is to be included in the settlement required under division (C) 1687
of section 321.24 of the Revised Code shall be paid to the 1688
treasurer when the board of education, by resolution, so 1689
requests. 1690

(b) The money becomes lawfully applicable to the purposes 1691
of the fiscal year in which the request is made upon the 1692
adoption of the resolution making the request if that resolution 1693
specifies the board's intent to use the money for the purposes 1694
of the fiscal year in which the request is made. 1695

(B) The auditor, in making the advance payment, shall draw 1696
separate warrants for the payments for that part of the funds 1697
allocated to the general fund of the subdivision and the part 1698
allocated to service the debt charges of the subdivision. That 1699
part of the advance payment allocated to the servicing of debt 1700
charges shall be payable to the officer, board of trustees, or 1701

commission of the subdivision charged with the payment and 1702
retirement of the bonds and notes of such subdivision, and shall 1703
be used for no other purpose. Any officer, board, or commission 1704
receiving the advance payment shall return a certificate, in the 1705
form prescribed by the tax commissioner, to the auditor that the 1706
funds so advanced and received have been paid into the bond 1707
retirement fund. 1708

(C) Upon the request, in like form, of any board of public 1709
library trustees or board of township park commissioners for 1710
which a share of the undivided classified property taxes 1711
collected in the county has been allowed and fixed by the budget 1712
commission, the auditor may, prior to the first day of April, in 1713
any year, pay to the treasurer of the board, from any undivided 1714
tax funds in the county treasury, an amount not exceeding 1715
twenty-five per cent of the board's share of the undivided 1716
classified property taxes; but the auditor and county treasurer 1717
shall retain an amount sufficient to meet all other requests for 1718
payments which have been made under this section or can be 1719
reasonably anticipated prior to such first day of April. On or 1720
after the first day of April, all amounts paid out of undivided 1721
tax funds shall be reimbursed to the funds from which they have 1722
been paid and charged against the share of the board of library 1723
trustees or board of township park commissioners in the 1724
undivided classified property tax fund. 1725

(D) The request of a local authority for payment or 1726
advance payment under this section of any money in the county 1727
treasury to the accounts of the local authorities in no way 1728
abrogates the right of a county treasurer to advance payment of 1729
current year unpaid taxes or current year delinquent taxes under 1730
section 321.341 of the Revised Code, and to retain the penalties 1731
and interest on those taxes upon their collection as authorized 1732

by that section. Nothing in this section prohibits a county 1733
treasurer from making an advance payment to a local authority 1734
under section 321.341 of the Revised Code, notwithstanding that 1735
a local authority has not requested advance payment by 1736
resolution as otherwise provided in this section. 1737

(E) The state may not receive advance payments under this 1738
section. 1739

Sec. 321.341. (A) Within one hundred twenty days after the 1740
last day on which the first installment of current taxes may be 1741
paid without penalty, the county treasurer of a county in which 1742
a county land reutilization corporation is organized under 1743
Chapter 1724. of the Revised Code, in the treasurer's sole 1744
discretion, may advance the payment of current year unpaid taxes 1745
that are due and payable to any of the taxing districts, upon 1746
presentation of the warrant by the county auditor. The treasurer 1747
may make advance payment of the current year unpaid taxes from 1748
one or more of the following: 1749

(1) Collections of taxes and assessments during the one- 1750
hundred-twenty-day period; 1751

(2) A line of credit established under section 307.781 or 1752
sections 135.341 and 321.36 of the Revised Code, or both; 1753

(3) Proceeds from the issuance of notes under section 1754
133.082 of the Revised Code; 1755

(4) Any other source of funds lawfully available for that 1756
purpose. 1757

(B) Within one hundred twenty days after the last day on 1758
which the second installment of current taxes may be paid 1759
without penalty, the county treasurer, in the treasurer's sole 1760
discretion, may advance the payment of current year delinquent 1761

taxes to any of the taxing districts, upon presentation of the 1762
warrant by the county auditor. The treasurer may make advance 1763
payment of the current year delinquent taxes from one or more of 1764
the following: 1765

(1) Collections of taxes and assessments during the one- 1766
hundred-twenty-day period; 1767

(2) A line of credit established under section 307.781 or 1768
sections 135.341 and 321.36 of the Revised Code, or both; 1769

(3) Proceeds from the issuance of notes under section 1770
133.082 of the Revised Code; 1771

(4) Any other source of funds lawfully available for that 1772
purpose. 1773

(C) All advance payments made under this section shall be 1774
made in the same manner provided for advance payments under 1775
section 321.34 of the Revised Code. The county treasurer shall 1776
give notice by electronic or other means to a taxing district 1777
any time an advance payment is made to the district under this 1778
section. Upon the collection of the current year unpaid taxes 1779
and current year delinquent taxes upon which advances were made 1780
under this section from sources other than their collection, the 1781
treasurer shall deposit those current year unpaid taxes and 1782
current year delinquent taxes into a special account and shall 1783
apply them to the repayment of any moneys borrowed for the 1784
purpose of making those advance payments, including, but not 1785
limited to, delinquent tax anticipation notes issued under 1786
section 133.082 of the Revised Code, including the interest 1787
thereon; or the reimbursement of draws under a line of credit 1788
and the payment of the interest due thereon, that funded the 1789
advance payment in either or both cases. The treasurer shall be 1790

entitled to retain, upon collection, any penalty and interest 1791
that was or will be charged on the current year unpaid taxes and 1792
the current year delinquent taxes advanced under this section. 1793
The treasurer shall deposit all such penalties and interest 1794
collected in the county land reutilization corporation fund 1795
established under section 321.263 of the Revised Code. No taxing 1796
district receiving advance payment under division (A) or (B) of 1797
this section shall be entitled to receive payment of penalties 1798
or interest when penalties or interest are collected by the 1799
treasurer on those current year unpaid taxes and current year 1800
delinquent taxes so advanced. 1801

(D) As used in the section: 1802

(1) "Current taxes" has the same meaning as in section 1803
323.01 of the Revised Code. 1804

(2) "Current year unpaid taxes" means the aggregate amount 1805
of the first installment of current taxes that remain unpaid 1806
after the last day on which the first installment of such taxes 1807
may be paid without penalty. 1808

(3) "Current year delinquent taxes" means the aggregate 1809
amount of current taxes that remain unpaid after the last day on 1810
which the second installment of such taxes may be paid without 1811
penalty. 1812

(E) The state may not receive advance payments under this 1813
section. 1814

Sec. 323.08. After certifying the tax list and duplicate 1815
pursuant to section 319.28 of the Revised Code, the county 1816
auditor shall deliver a list of the tax rates, tax reduction 1817
factors, and effective tax rates assessed and applied against 1818
each of the two classes of property of the county to the county 1819

treasurer, who shall immediately cause a schedule of such tax 1820
rates and effective rates to be published in a newspaper of 1821
general circulation in the county or, in lieu of such 1822
publication, the county treasurer may insert a copy of such 1823
schedule with each tax bill mailed. Such schedule shall specify 1824
particularly the rates and effective rates of taxation levied 1825
for all purposes on the tax list and duplicate for the support 1826
of the state education fund and various taxing units within the 1827
county, expressed in dollars and cents for each one thousand 1828
dollars of valuation. The effective tax rates shall be printed 1829
in boldface type. 1830

The county treasurer shall publish notice of the date of 1831
the last date for payment of each installment of taxes once a 1832
week for two successive weeks prior to such date in a newspaper 1833
of general circulation within the county or as provided in 1834
section 7.16 of the Revised Code. The notice shall be inserted 1835
in a conspicuous place in the newspaper and shall also contain 1836
notice that any taxes paid after such date will accrue a penalty 1837
and interest and that failure to receive a tax bill will not 1838
avoid such penalty and interest. The notice shall contain a 1839
telephone number that may be called by taxpayers who have not 1840
received tax bills. 1841

As used in this section and section 323.131 of the Revised 1842
Code, "effective tax rate" means the effective rate after making 1843
the reduction required by section 319.301, but before making the 1844
reduction required by section 319.302 of the Revised Code. 1845

Sec. 323.156. (A) Within thirty days after a settlement of 1846
taxes under divisions (A) and (C) of section 321.24 of the 1847
Revised Code, the county treasurer shall certify to the tax 1848
commissioner one-half of the total amount of taxes on real 1849

property that were reduced pursuant to section 323.152 of the 1850
Revised Code for the preceding tax year, excluding in both cases 1851
an amount equal to one-half of the reduction attributable to the 1852
tax levied under section 5705.17 of the Revised Code. The 1853
commissioner, within thirty days of the receipt of such 1854
certifications, shall provide for payment to the county 1855
treasurer, from the general revenue fund, of the amount 1856
certified, which shall be credited upon receipt to the county's 1857
undivided income tax fund, and an amount equal to two per cent 1858
of the amount by which taxes were reduced, which shall be 1859
credited upon receipt to the county general fund as a payment, 1860
in addition to the fees and charges authorized by sections 1861
319.54 and 321.26 of the Revised Code, to the county auditor and 1862
treasurer for the costs of administering the exemption provided 1863
under sections 323.151 to 323.159 of the Revised Code. 1864

(B) On or before the second Monday in September of each 1865
year, the county treasurer shall certify to the tax commissioner 1866
the total amount by which the manufactured home taxes levied in 1867
that year were reduced pursuant to division (B) of section 1868
323.152 of the Revised Code, as evidenced by the certificates of 1869
reduction and the tax duplicate certified to the county 1870
treasurer by the county auditor, excluding the amount of any 1871
such reduction attributable to the tax levied under section 1872
5705.17 of the Revised Code. The commissioner, within ninety 1873
days after the receipt of such certifications, shall provide for 1874
payment to the county treasurer, from the general revenue fund, 1875
of the amount certified, which shall be credited upon receipt to 1876
the county's undivided income tax fund, and an amount equal to 1877
two per cent of the amount by which taxes were reduced, which 1878
shall be credited upon receipt to the county general fund as a 1879
payment, in addition to the fees and charges authorized by 1880

sections 319.54 and 321.26 of the Revised Code, to the county auditor and treasurer for the costs of administering the exemption provided under sections 323.151 to 323.159 of the Revised Code.

(C) Immediately upon receipt of funds into the county undivided income tax fund under this section, the auditor shall distribute the full amount thereof among the taxing districts in the county as though the total had been paid as taxes by each person for whom taxes were reduced under sections 323.151 to 323.159 of the Revised Code, except that no payment shall be made to the state for a reduction in the tax levied under section 5705.17 of the Revised Code.

Sec. 323.31. (A) (1) A person who owns agricultural real property or owns and occupies residential real property or a manufactured or mobile home that does not have an outstanding tax lien certificate or judgment of foreclosure against it, and a person who is a vendee of such property under a purchase agreement or land contract and who occupies the property, shall have at least one opportunity to pay any delinquent or unpaid current taxes, or both, charged against the property by entering into a written delinquent tax contract with the county treasurer in a form prescribed or approved by the tax commissioner. Subsequent opportunities to enter into a delinquent tax contract shall be at the county treasurer's sole discretion.

(2) The treasurer may enter into a delinquent tax contract in accordance with division (A) of this section with an owner or vendee of real property, other than residential real property or a manufactured or mobile home that is occupied by the owner, and other than agricultural real property.

(3) The delinquent tax contract described in division (A)

of this section may be entered into at any time prior to an 1911
adjudication of foreclosure pursuant to proceedings by the 1912
county treasurer and the county prosecuting attorney pursuant to 1913
section 323.25 or 323.65 to 323.79 of the Revised Code or by the 1914
county prosecuting attorney pursuant to section 5721.18 of the 1915
Revised Code, the adjudication of foreclosure pursuant to 1916
proceedings by a private attorney pursuant to section 5721.37 of 1917
the Revised Code, the commencement of foreclosure and forfeiture 1918
proceedings pursuant to section 5721.14 of the Revised Code, or 1919
the commencement of collection proceedings pursuant to division 1920
(H) of section 4503.06 of the Revised Code by the filing of a 1921
civil action as provided in that division. A duplicate copy of 1922
each delinquent tax contract shall be filed with the county 1923
auditor, who shall attach the copy to the delinquent land tax 1924
certificate, delinquent vacant land tax certificate, or the 1925
delinquent manufactured home tax list, or who shall enter an 1926
asterisk in the margin next to the entry for the tract or lot on 1927
the master list of delinquent tracts, master list of delinquent 1928
vacant tracts, or next to the entry for the home on the 1929
delinquent manufactured home tax list, prior to filing it with 1930
the prosecuting attorney under section 5721.13 of the Revised 1931
Code, or, in the case of the delinquent manufactured home tax 1932
list, prior to delivering it to the county treasurer under 1933
division (H) (2) of section 4503.06 of the Revised Code. If the 1934
delinquent tax contract is entered into after the certificate or 1935
the master list has been filed with the prosecuting attorney, 1936
the treasurer shall file the duplicate copy with the prosecuting 1937
attorney. 1938

(4) A delinquent tax contract entered into under division 1939
(A) of this section shall provide for the payment of any 1940
delinquent or unpaid current taxes, or both, in installments 1941

over a period not to exceed five years after the date of the 1942
first payment made under the contract; however, a person 1943
entering into a delinquent tax contract who owns and occupies 1944
residential real property may request, and the treasurer shall 1945
allow, a delinquent tax contract providing for payment in 1946
installments over a period of no fewer than two years after the 1947
date of the first payment made under the contract. 1948

(5) For each delinquent tax contract entered into under 1949
division (A) of this section, the county treasurer shall 1950
determine and shall specify in the delinquent tax contract the 1951
number of installments, the amount of each installment, and the 1952
schedule for payment of the installments. Except as otherwise 1953
provided in division (A) (6) of this section and for taxes, 1954
penalties, and interest under division (B) of section 319.43 of 1955
the Revised Code, the part of each installment payment 1956
representing taxes and penalties and interest thereon shall be 1957
apportioned among the several taxing districts in the same 1958
proportion that the amount of taxes levied by each district 1959
against the entry in the preceding tax year bears to the taxes 1960
levied by all such districts against the entry in the preceding 1961
tax year. The part of each payment representing assessments and 1962
other charges shall be credited to those items in the order in 1963
which they became due. Each payment made to a taxing district 1964
shall be apportioned among the taxing district's several funds 1965
for which taxes or assessments have been levied. 1966

(6) The part of each installment payment described in 1967
division (A) (5) of this section attributable to the tax levied 1968
under section 5705.17 of the Revised Code shall be apportioned 1969
to the state education fund, to be paid as provided under 1970
section 321.31 of the Revised Code. 1971

(7) When an installment payment is not received by the treasurer when due under a delinquent tax contract entered into under division (A) of this section or any current taxes or special assessments charged against the property become unpaid, the delinquent tax contract becomes void unless the treasurer permits a new delinquent tax contract to be entered into; if the treasurer does not permit a new delinquent tax contract to be entered into, the treasurer shall certify to the auditor that the delinquent tax contract has become void.

~~(7)~~(8) Upon receipt of certification described in division (A) ~~(6)~~(7) of this section, the auditor shall destroy the duplicate copy of the voided delinquent tax contract. If such copy has been filed with the prosecuting attorney, the auditor immediately shall deliver the certification to the prosecuting attorney, who shall attach it to the appropriate certificate and the duplicate copy of the voided delinquent tax contract or strike through the asterisk entered in the margin of the master list next to the entry for the tract or lot that is the subject of the voided delinquent tax contract. The prosecuting attorney then shall institute a proceeding to foreclose the lien of the state in accordance with section 323.25, sections 323.65 to 323.79, or section 5721.18 of the Revised Code or, in the case of delinquent vacant land, a foreclosure proceeding in accordance with section 323.25, sections 323.65 to 323.79, or section 5721.18 of the Revised Code, or a foreclosure and forfeiture proceeding in accordance with section 5721.14 of the Revised Code. In the case of a manufactured or mobile home, the county treasurer shall cause a civil action to be brought as provided under division (H) of section 4503.06 of the Revised Code.

(B) If there is an outstanding tax certificate respecting

a delinquent parcel under section 5721.32 or 5721.33 of the Revised Code, a written delinquent tax contract may not be entered into under this section. To redeem a tax certificate in installments, the owner or other person seeking to redeem the tax certificate shall enter into a redemption payment plan under division (C) of section 5721.38 of the Revised Code.

(C) As used in this section, "unpaid current taxes" means any current taxes charged on the general tax list and duplicate of real and public utility property or the manufactured home tax list and duplicate that remain unpaid after the last day prescribed for payment of the first installment of such taxes without penalty, and any penalties associated with such taxes.

Sec. 718.09. (A) This section applies to either of the following:

(1) A municipal corporation that shares the same territory as a city, local, or exempted village school district, to the extent that not more than five per cent of the territory of the municipal corporation is located outside the school district and not more than five per cent of the territory of the school district is located outside the municipal corporation;

(2) A municipal corporation that shares the same territory as a city, local, or exempted village school district, to the extent that not more than five per cent of the territory of the municipal corporation is located outside the school district, more than five per cent but not more than ten per cent of the territory of the school district is located outside the municipal corporation, and that portion of the territory of the school district that is located outside the municipal corporation is located entirely within another municipal corporation having a population of four hundred thousand or more

according to the federal decennial census most recently 2033
completed before the agreement is entered into under division 2034
(B) of this section. 2035

(B) The legislative authority of a municipal corporation 2036
to which this section applies may propose to the electors an 2037
income tax, one of the purposes of which shall be to provide 2038
financial assistance to the school district through payment to 2039
the district of not less than twenty-five per cent of the 2040
revenue generated by the tax, except that the legislative 2041
authority may not propose to levy the income tax on the incomes 2042
of nonresident individuals. Prior to proposing the tax, the 2043
legislative authority shall negotiate and enter into a written 2044
agreement with the board of education of the school district 2045
specifying the tax rate, the percentage of tax revenue to be 2046
paid to the school district, the purpose for which the school 2047
district will use the money, the first year the tax will be 2048
levied, which shall be the first year after the year in which 2049
the levy is approved or any later year, the date of the special 2050
election on the question of the tax, and the method and schedule 2051
by which the municipal corporation will make payments to the 2052
school district. The special election shall be held on a day 2053
specified in division (D) of section 3501.01 of the Revised 2054
Code, except that the special election may not be held on the 2055
day for holding a primary election as authorized by the 2056
municipal corporation's charter unless the municipal corporation 2057
is to have a primary election on that day. 2058

After the legislative authority and board of education 2059
have entered into the agreement, the legislative authority shall 2060
provide for levying the tax by ordinance. The ordinance shall 2061
include the provisions described in division (A) of section 2062
718.04 of the Revised Code and shall state the tax rate, the 2063

percentage of tax revenue to be paid to the school district, the 2064
purpose for which the municipal corporation will use its share 2065
of the tax revenue, the first year the tax will be levied, and 2066
that the question of the income tax will be submitted to the 2067
electors of the municipal corporation. The legislative authority 2068
also shall adopt a resolution specifying the regular or special 2069
election date the election will be held and directing the board 2070
of elections to conduct the election. At least ninety days 2071
before the date of the election, the legislative authority shall 2072
file certified copies of the ordinance and resolution with the 2073
board of elections. 2074

(C) The board of elections shall make the necessary 2075
arrangements for the submission of the question to the electors 2076
of the municipal corporation, and shall conduct the election in 2077
the same manner as any other municipal income tax election. 2078
Notice of the election shall be published in a newspaper of 2079
general circulation in the municipal corporation once a week for 2080
four consecutive weeks, or as provided in section 7.16 of the 2081
Revised Code, prior to the election, and shall include 2082
statements of the rate and municipal corporation and school 2083
district purposes of the income tax, the percentage of tax 2084
revenue that will be paid to the school district, and the first 2085
year the tax will be levied. The ballot shall be in the 2086
following form: 2087

"Shall the ordinance providing for a per cent levy 2088
on income for (brief description of the municipal corporation 2089
and school district purposes of the levy, including a statement 2090
of the percentage of tax revenue that will be paid to the school 2091
district) be passed? The income tax, if approved, will not be 2092
levied on the incomes of individuals who do not reside in (the 2093
name of the municipal corporation). 2094

For the income tax
Against the income tax

2095
2096
2097

"

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(D) ~~If~~ Except as prohibited under division (E) of this section, if the question is approved by a majority of the electors, the municipal corporation shall impose the income tax beginning on the first day of January of the year specified in the ordinance. The proceeds of the levy may be used only for the specified purposes, including payment of the specified percentage to the school district.

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(E) A legislative authority shall not levy a tax under this section for taxable years beginning on or after January 1, 2020, regardless of the taxable year to which the tax first applies.

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Sec. 718.10. (A) This section applies to a group of two or more municipal corporations that, taken together, share the same territory as a single city, local, or exempted village school district, to the extent that not more than five per cent of the territory of the municipal corporations as a group is located outside the school district and not more than five per cent of the territory of the school district is located outside the municipal corporations as a group.

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(B) The legislative authorities of the municipal corporations in a group of municipal corporations to which this section applies each may propose to the electors an income tax, to be levied in concert with income taxes in the other municipal corporations of the group, except that a legislative authority may not propose to levy the income tax on the incomes of

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individuals who do not reside in the municipal corporation. One 2124
of the purposes of such a tax shall be to provide financial 2125
assistance to the school district through payment to the 2126
district of not less than twenty-five per cent of the revenue 2127
generated by the tax. Prior to proposing the taxes, the 2128
legislative authorities shall negotiate and enter into a written 2129
agreement with each other and with the board of education of the 2130
school district specifying the tax rate, the percentage of the 2131
tax revenue to be paid to the school district, the first year 2132
the tax will be levied, which shall be the first year after the 2133
year in which the levy is approved or any later year, and the 2134
date of the election on the question of the tax, all of which 2135
shall be the same for each municipal corporation. The agreement 2136
also shall state the purpose for which the school district will 2137
use the money, and specify the method and schedule by which each 2138
municipal corporation will make payments to the school district. 2139
The special election shall be held on a day specified in 2140
division (D) of section 3501.01 of the Revised Code, including a 2141
day on which all of the municipal corporations are to have a 2142
primary election. 2143

After the legislative authorities and board of education 2144
have entered into the agreement, each legislative authority 2145
shall provide for levying its tax by ordinance. Each ordinance 2146
shall include the provisions described in division (A) of 2147
section 718.04 of the Revised Code and shall state the rate of 2148
the tax, the percentage of tax revenue to be paid to the school 2149
district, the purpose for which the municipal corporation will 2150
use its share of the tax revenue, and the first year the tax 2151
will be levied. Each ordinance also shall state that the 2152
question of the income tax will be submitted to the electors of 2153
the municipal corporation on the same date as the submission of 2154

questions of an identical tax to the electors of each of the 2155
other municipal corporations in the group, and that unless the 2156
electors of all of the municipal corporations in the group 2157
approve the tax in their respective municipal corporations, none 2158
of the municipal corporations in the group shall levy the tax. 2159
Each legislative authority also shall adopt a resolution 2160
specifying the regular or special election date the election 2161
will be held and directing the board of elections to conduct the 2162
election. At least ninety days before the date of the election, 2163
each legislative authority shall file certified copies of the 2164
ordinance and resolution with the board of elections. 2165

(C) For each of the municipal corporations, the board of 2166
elections shall make the necessary arrangements for the 2167
submission of the question to the electors, and shall conduct 2168
the election in the same manner as any other municipal income 2169
tax election. For each of the municipal corporations, notice of 2170
the election shall be published in a newspaper of general 2171
circulation in the municipal corporation once a week for four 2172
consecutive weeks, or as provided in section 7.16 of the Revised 2173
Code, prior to the election. The notice shall include a 2174
statement of the rate and municipal corporation and school 2175
district purposes of the income tax, the percentage of tax 2176
revenue that will be paid to the school district, and the first 2177
year the tax will be levied, and an explanation that the tax 2178
will not be levied unless an identical tax is approved by the 2179
electors of each of the other municipal corporations in the 2180
group. The ballot shall be in the following form: 2181

"Shall the ordinance providing for a ... per cent levy on 2182
income for (brief description of the municipal corporation and 2183
school district purposes of the levy, including a statement of 2184
the percentage of income tax revenue that will be paid to the 2185

school district) be passed? The income tax, if approved, will 2186
not be levied on the incomes of individuals who do not reside in 2187
(the name of the municipal corporation). In order for the income 2188
tax to be levied, the voters of (the other municipal 2189
corporations in the group), which are also in the (name of the 2190
school district) school district, must approve an identical 2191
income tax and agree to pay the same percentage of the tax 2192
revenue to the school district. 2193

For the income tax
Against the income tax

2194
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"

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(D) ~~If~~ Except as prohibited under division (E) of this 2198
section, if the question is approved by a majority of the 2199
electors and identical taxes are approved by a majority of the 2200
electors in each of the other municipal corporations in the 2201
group, the municipal corporation shall impose the tax beginning 2202
on the first day of January of the year specified in the 2203
ordinance. The proceeds of the levy may be used only for the 2204
specified purposes, including payment of the specified 2205
percentage to the school district. 2206

(E) A legislative authority shall not levy a tax under 2207
this section for taxable years beginning on or after January 1, 2208
2020, regardless of the taxable year to which the tax first 2209
applies. 2210

Sec. 725.02. (A) The portion of the assessed valuation of 2211
improvements constructed pursuant to a development agreement, 2212
and the portion of the increase in the assessed valuation after 2213
the commencement of rehabilitation of improvements rehabilitated 2214

pursuant to a development agreement declared to be a public 2215
purpose in the development agreement shall be exempt from real 2216
property taxation by all political subdivisions and taxing 2217
districts. ~~Except as otherwise provided in division (B) of this~~ 2218
~~section, the~~ The portion of the assessed valuation of 2219
improvements declared to be a public purpose and exempted from 2220
taxation shall not exceed ~~seventy five one hundred~~ per cent of 2221
the assessed valuation of the improvements for each year of the 2222
exemption period. 2223

(B) ~~With the approval under this division of the board of~~ 2224
~~education of the city, local, or exempted village school~~ 2225
~~district within the territory of which the improvements are or~~ 2226
~~will be located, the portion of the assessed valuation of~~ 2227
~~improvements exempted from taxation may exceed seventy five per-~~ 2228
~~cent, but shall not exceed one hundred per cent. The legislative~~ 2229
~~authority of the municipal corporation shall deliver to the~~ 2230
~~board of education a notice stating its intent to declare~~ 2231
~~improvements to be a public purpose under the agreement. The~~ 2232
~~notice shall be delivered not later than forty five days prior~~ 2233
~~to execution of the agreement by the legislative authority,~~ 2234
~~excluding Saturdays, Sundays, and legal holidays as defined in~~ 2235
~~section 1.14 of the Revised Code. The notice shall describe the~~ 2236
~~parcel and the improvements, provide an estimate of the true~~ 2237
~~value in money of the improvements, specify the period for which~~ 2238
~~the improvements would be exempted from taxation and the~~ 2239
~~percentage of the assessed valuation of the improvements that~~ 2240
~~would be exempted, and indicate the date on which the~~ 2241
~~legislative authority intends to execute the agreement. The~~ 2242
~~board of education, by resolution adopted by a majority of the~~ 2243
~~board, may approve the exemption for the exemption percentage~~ 2244
~~specified in the notice, may disapprove the exemption for the~~ 2245

~~percentage of the improvements to be exempted in excess of~~ 2246
~~seventy five per cent, or may approve the exemption on the~~ 2247
~~condition that the legislative authority and the board negotiate~~ 2248
~~an agreement providing for compensation to the school district~~ 2249
~~equal in value to a percentage of the taxes that would be~~ 2250
~~payable on the portion of the assessed valuation of the~~ 2251
~~improvements in excess of seventy five per cent were that~~ 2252
~~portion to be subject to taxation. The board of education shall~~ 2253
~~certify its resolution to the legislative authority not later~~ 2254
~~than fourteen days prior to the date the legislative authority~~ 2255
~~intends to execute the agreement as indicated in the notice. If~~ 2256
~~the board of education approves the exemption on the condition~~ 2257
~~that a compensation agreement be negotiated, the board in its~~ 2258
~~resolution shall propose a compensation percentage. If the board~~ 2259
~~of education and the legislative authority negotiate a mutually~~ 2260
~~acceptable compensation agreement, the legislative authority may~~ 2261
~~declare up to one hundred per cent of the assessed valuation of~~ 2262
~~the improvements to be a public purpose and exempted from~~ 2263
~~taxation. If the board and the legislative authority fail to~~ 2264
~~negotiate a mutually acceptable compensation agreement, the~~ 2265
~~legislative authority may declare not more than seventy five per~~ 2266
~~cent of the assessed valuation of the improvements to be a~~ 2267
~~public purpose and exempted from taxation. If the board fails to~~ 2268
~~certify a resolution to the legislative authority within the~~ 2269
~~time prescribed by this division, the legislative authority~~ 2270
~~thereupon may declare up to one hundred per cent of the assessed~~ 2271
~~valuation of the improvements to be a public purpose and~~ 2272
~~exempted from taxation. The legislative authority may execute a~~ 2273
~~development agreement at any time after the board of education~~ 2274
~~certifies its resolution approving the exemption to the~~ 2275
~~legislative authority, or, if the board approves the exemption~~ 2276
~~on the condition that a mutually acceptable compensation~~ 2277

~~agreement be negotiated, at any time after the compensation-~~ 2278
~~agreement is agreed to by the board and the legislative-~~ 2279
~~authority.~~ 2280

~~If a board of education has adopted a resolution waiving-~~ 2281
~~its right to approve exemptions from taxation granted pursuant-~~ 2282
~~to development agreements and the resolution remains in effect,-~~ 2283
~~approval of such exemptions by the board is not required under-~~ 2284
~~this division. If a board of education has adopted a resolution-~~ 2285
~~allowing a legislative authority to deliver the notice required-~~ 2286
~~under this division fewer than forty-five business days prior to-~~ 2287
~~the legislative authority's execution of the agreement, the-~~ 2288
~~legislative authority shall deliver the notice to the board not-~~ 2289
~~later than the number of days prior to such execution as-~~ 2290
~~prescribed by the board in its resolution. If a board of-~~ 2291
~~education adopts a resolution waiving its right to approve-~~ 2292
~~exemptions or shortening the notification period, the board-~~ 2293
~~shall certify a copy of the resolution to the legislative-~~ 2294
~~authority. If the board of education rescinds such a resolution,-~~ 2295
~~it shall certify notice of the rescission to the legislative-~~ 2296
~~authority.~~ 2297

~~If the legislative authority is not required by this-~~ 2298
~~division to notify the board of education of the legislative-~~ 2299
~~authority's intent to declare improvements to be a public-~~ 2300
~~purpose, the legislative authority shall comply with the notice-~~ 2301
~~requirements imposed under section 5709.83 of the Revised Code,-~~ 2302
~~unless the board has adopted a resolution under that section-~~ 2303
~~waiving its right to receive such a notice.~~ 2304

~~(C)~~The exemption shall commence on the date of the 2305
execution of the development agreement therefor and extend for 2306
the number of years designated in the development agreement and 2307

thereafter for so long as there are outstanding any urban 2308
renewal bonds payable from the urban renewal service payments 2309
provided for in the development agreement. Any such exemption 2310
shall be claimed and allowed in the same or a similar manner as 2311
in the case of other real property exemptions and no such claim 2312
shall be allowed unless the municipal corporation wherein said 2313
property is located certifies that an exemption period has been 2314
specified and that a development agreement has been entered into 2315
and is in effect. If an exemption status changes during a tax 2316
year, the procedure for the apportionment of the taxes for said 2317
year shall be the same as in the case of other changes in tax 2318
exemption status during the year. 2319

~~(D)~~(C) An agreement that satisfies the requirements of 2320
either division (C) (1) (a) or (C) (1) (c) of section 725.01 of the 2321
Revised Code may be amended to satisfy the requirements of the 2322
other two of division (C) (1) (a), (b), or (c) of section 725.01 2323
of the Revised Code and to establish the period of exemption 2324
pursuant to this section at any time prior to the completion of 2325
the construction or rehabilitation of the improvements of which 2326
all or a portion of the assessed valuation is to be exempt from 2327
real property taxation pursuant to this section. The execution 2328
of the amendment of such agreement shall be the execution of the 2329
development agreement for the purpose of this section. 2330

(D) The owner of improvements exempted from taxation under 2331
this section shall make annual service payments in lieu of taxes 2332
as required under section 5709.94 of the Revised Code. 2333

Sec. 1728.06. Every community urban redevelopment 2334
corporation qualifying under this chapter, before proceeding 2335
with any project authorized in this chapter, shall make written 2336
application to the municipal corporation for approval thereof. 2337

The application shall be in such form and shall certify to such facts and data as shall be required by the municipal corporation, and may include but not be limited to:

(A) A general statement of the nature of the proposed project, that the undertaking conforms to all applicable municipal ordinances, that its completion will meet an existing need, and that the project accords with the master plan or official map, if any, of the municipal corporation;

(B) A description of the proposed project outlining the area included and a description of each unit thereof if the project is to be undertaken in units and setting out such architectural and site plans as may be required;

(C) A statement of the estimated cost of the proposed project in such detail as may be required, including the estimated cost of each unit if it is to be so undertaken;

(D) The source, method, and amount of money to be subscribed through the investment of private capital, setting forth the amount of stock or other securities to be issued therefor;

(E) A fiscal plan for the project outlining a schedule of rents, the estimated expenditures for operation and maintenance, payments for interest, amortization of debt and reserves, and payments to the municipal corporation to be made pursuant to a financial agreement to be entered into with the municipal corporation;

(F) A relocation plan providing for the relocation of persons, including families, business concerns, and others, displaced by the project, which relocation plan shall include, but not be limited to, the proposed method for the relocation of

residents who will be displaced from their dwelling 2367
accommodations in decent, safe, and sanitary dwelling 2368
accommodations within their means, or with provision for 2369
adjustment payments to bring such accommodations within their 2370
means, and without undue hardship, and reasonable moving costs; 2371

(G) The names and tax mailing addresses, as determined 2372
from the records of the county auditor not more than five days 2373
prior to the submission of the application to the mayor of the 2374
municipal corporation, of the owners of all property which the 2375
corporation proposes in its application to acquire. 2376

Such application shall be addressed and submitted to the 2377
mayor of the municipal corporation, who shall, within sixty days 2378
after receipt thereof, submit it with the mayor's 2379
recommendations to the governing body. The application shall be 2380
a matter of public record upon receipt by the mayor. 2381

The governing body shall by notice published once a week 2382
for two consecutive weeks in a newspaper of general circulation 2383
in the municipal corporation or as provided in section 7.16 of 2384
the Revised Code, by written notice, by certified mail or 2385
personal service, to the owners of property which the 2386
corporation proposes in its application to purchase at the tax 2387
mailing address as set forth in the corporation's application, 2388
by the putting up of signs in at least five places within the 2389
area covered by the application, and by giving written notice, 2390
by certified mail or personal service, to community 2391
organizations known by the clerk of the governing body to 2392
represent a substantial number of the residents of the area 2393
covered by the application, advise that the application is on 2394
file in the office of the clerk of the governing body of the 2395
municipal corporation and is available for inspection by the 2396

general public during business hours and advise that a public 2397
hearing shall be held thereon, stating the place and time of the 2398
public hearing, which time shall be not less than fourteen days 2399
after the first publication, or after sending the mailed notice, 2400
or after the putting up of the signs, whichever is later. 2401

Following the public hearing ~~and after complying with~~ 2402
~~section 5709.83 of the Revised Code~~, the governing body, taking 2403
into consideration the financial impact on the community, shall 2404
by resolution approve or disapprove the application, approval to 2405
be by an affirmative vote of not less than three-fifths of the 2406
governing body, but in the event of disapproval, changes may be 2407
suggested to secure its approval. 2408

An application may be revised or resubmitted in the same 2409
manner and subject to the same procedures as an original 2410
application. The clerk of the governing body shall diligently 2411
discharge the duties imposed on the clerk by this division, 2412
provided failure of the clerk to send written notices to all 2413
community organizations, in a good faith effort by the clerk to 2414
give the required notice, shall not invalidate any proceedings 2415
under this chapter. The failure of delivery of notice given by 2416
certified mail under this division shall not invalidate any 2417
proceedings under this chapter. 2418

Sec. 1728.10. (A) The improvements made in the development 2419
or redevelopment of a blighted area pursuant to Chapter 1728. of 2420
the Revised Code are hereby declared to be a public purpose, 2421
and, ~~except as otherwise provided in this division~~, not more 2422
than ~~seventy-five~~ one hundred per cent of the assessed valuation 2423
of such improvements may be exempted from taxation. ~~With the~~ 2424
~~approval under this division of the board of education of the~~ 2425
~~city, local, or exempted village school district within the~~ 2426

~~territory of which the improvements are or will be located, the~~ 2427
~~portion of the assessed valuation of the improvements exempted~~ 2428
~~from taxation may exceed seventy five per cent, but shall not~~ 2429
~~exceed one hundred per cent. The governing body shall deliver to~~ 2430
~~the board of education a notice stating its intent to declare~~ 2431
~~improvements to be a public purpose under the agreement. The~~ 2432
~~notice shall be delivered not later than forty five days prior~~ 2433
~~to execution of the agreement by the governing body, excluding~~ 2434
~~Saturdays, Sundays, and legal holidays as defined in section~~ 2435
~~1.14 of the Revised Code. The notice shall describe the parcel~~ 2436
~~and the improvements, provide an estimate of the true value in~~ 2437
~~money of the improvements, specify the period for which the~~ 2438
~~improvements would be exempted from taxation and the percentage~~ 2439
~~of the assessed valuation of the improvement that would be~~ 2440
~~exempted, and indicate the date on which the governing body~~ 2441
~~intends to execute the agreement. The board of education, by~~ 2442
~~resolution adopted by a majority of the board, may approve the~~ 2443
~~exemption for the exemption percentage specified in the notice,~~ 2444
~~may disapprove the exemption for the percentage of the assessed~~ 2445
~~valuation of the improvements to be exempted in excess of~~ 2446
~~seventy five per cent, or may approve the exemption on the~~ 2447
~~condition that the governing body and the board negotiate an~~ 2448
~~agreement providing for compensation to the school district~~ 2449
~~equal in value to a percentage of the taxes that would be~~ 2450
~~payable on the portion of the assessed valuation of the~~ 2451
~~improvements in excess of seventy five per cent were that~~ 2452
~~portion to be subject to taxation. The board of education shall~~ 2453
~~certify its resolution to the governing body not later than~~ 2454
~~fourteen days prior to the date the governing body intends to~~ 2455
~~execute the agreement as indicated in the notice. If the board~~ 2456
~~of education approves the exemption on the condition that a~~ 2457
~~compensation agreement be negotiated, the board in its~~ 2458

~~resolution shall propose a compensation percentage. If the board of education and the governing body negotiate a mutually acceptable compensation agreement, up to one hundred per cent of the assessed valuation of the improvements may be exempted from taxation. If the board and the governing body fail to negotiate a mutually acceptable compensation agreement, not more than seventy five per cent of the assessed valuation of the improvements shall be exempted from taxation. If the board fails to certify a resolution to the governing body within the time prescribed by this division, up to one hundred per cent of the assessed valuation of the improvements may be exempted from taxation. The legislative authority may execute a financial agreement at any time after the board of education certifies its resolution approving the exemption to the legislative authority, or, if the board approves the financial agreement on the condition that a mutually acceptable compensation agreement be negotiated, at any time after the compensation agreement is agreed to by the board and the legislative authority.~~

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~~If a board of education has adopted a resolution waiving its right to approve exemptions from taxation granted pursuant to financial agreements and the resolution remains in effect, approval such exemptions by the board is not required under this division. If a board of education has adopted a resolution allowing a governing body to deliver the notice required under this division fewer than forty five business days prior to the governing body's execution of the agreement, the governing body shall deliver the notice to the board not later than the number of days prior to such execution as prescribed by the board in its resolution. If a board of education adopts a resolution waiving its right to approve exemptions or shortening the notification period, the board shall certify a copy of the~~

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~~resolution to the governing body. If the board of education- 2490
rescinds such a resolution, it shall certify notice of the 2491
rescission to the governing body. 2492~~

~~If the governing body is not required by this division to 2493
notify the board of education of the governing body's intent to 2494
execute a financial agreement exempting improvements from 2495
taxation, the governing body shall comply with the notice 2496
requirements imposed under section 5709.83 of the Revised Code, 2497
unless the board has adopted a resolution under that section 2498
waiving its right to receive such a notice. 2499~~

(B) Improvements shall be thus exempted from taxation for 2500
a period of not more than thirty years for one, two, or three 2501
family residential dwelling units and twenty years for all other 2502
uses of the improvements from the date of the execution of a 2503
financial agreement for the development or redevelopment of the 2504
property upon which the improvements are to be made pursuant to 2505
a financial agreement entered into with the municipal 2506
corporation in which said area is situated. Any such exemption 2507
shall be claimed and allowed in the same or a similar manner as 2508
in the case of other real property exemptions and no such claim 2509
shall be allowed unless the municipal corporation wherein said 2510
property is situated certifies that a financial agreement with a 2511
community urban redevelopment corporation for the development or 2512
the redevelopment of the property has been entered into and is 2513
in effect as required by Chapter 1728. of the Revised Code. In 2514
the event that an exemption status changes during a tax year, 2515
the procedure for the apportionment of the taxes for that year 2516
shall be the same as in the case of other changes in tax 2517
exemption status during the tax year. 2518

(C) The owner of improvements exempted from taxation under 2519

this section shall make annual service payments in lieu of taxes 2520
as required under section 5709.94 of the Revised Code. 2521

Sec. 1728.11. The community urban redevelopment 2522
corporation entering into a financial agreement with a municipal 2523
corporation other than an impacted city shall make payment to 2524
the county treasurer on or before the final date for payment of 2525
real estate taxes in the county for each half year of a semi- 2526
annual service charge in lieu of taxes on the real property of 2527
the corporation in the project, whether acquired by purchase or 2528
lease, in a semi-annual amount of not less than seven and one- 2529
half per cent of the annual gross revenues from each unit of the 2530
project, if the project is undertaken in units, or from the 2531
total project if the project is not to be undertaken in units, 2532
for each of the years of operation commencing with the date of 2533
the completion of such unit or of the project, as the case may 2534
be. Where, because of the nature of the development, ownership, 2535
use, or occupancy of the project or any unit thereof if the 2536
project is to be undertaken in units, the total annual gross 2537
rental cannot be reasonably ascertained, the governing body 2538
shall provide in the financial agreement that the annual service 2539
charge shall be a sum of not less than two per cent of the total 2540
project cost or total project unit cost, calculated from the 2541
first day of the month following the substantial completion of 2542
the project or any unit thereof if the project is undertaken in 2543
units. In no event shall such payment together with the taxes on 2544
the land, in any year after first occupancy of the project, be 2545
less than the total taxes assessed on all real property in the 2546
area covered by the project in the calendar year immediately 2547
preceding the acquisition of the said area by the municipality 2548
or its agency. 2549

Against such annual charge the corporation is entitled to 2550

credit for the amount, without interest, of the real estate 2551
taxes on land paid by it in the last two preceding semi-annual 2552
installments, plus any payments required under section 5709.94 2553
of the Revised Code made at the time those installments are 2554
made. On or before the fifteenth of January in each year each 2555
taxing district shall report to the county auditor, in such form 2556
as is approved by the tax commissioner, the amount of the 2557
service charge in excess of the taxes on the land chargeable for 2558
the preceding calendar year for each project or unit thereof 2559
subject to Chapter 1728. of the Revised Code. Such payments 2560
shall be distributed by the county auditor to the taxing 2561
subdivision levying taxes in the subdivisions in which the 2562
property is located, in the same proportions in which the 2563
current general property tax is distributed. The county 2564
treasurer may secure the service charge payments, minus the 2565
credit, by a lien on the real property of the corporation in the 2566
project. Such a lien shall attach, and may be perfected, 2567
collected, and enforced, in the same manner as a mortgage lien 2568
on real property, and shall otherwise have the same force and 2569
effect as a mortgage lien on real property. 2570

At the end of thirty years for one, two, or three family 2571
residential dwelling units and twenty years for all other uses 2572
of the improvements from the date of the execution of a 2573
financial agreement or earlier by agreement of the parties 2574
thereto, the tax exemption upon any unit, if the project is 2575
undertaken in units, or upon the entire project, if the project 2576
is not undertaken in units, ceases and the improvements and any 2577
other property of the corporation as well as the land shall be 2578
assessed and taxed, according to general law, like other 2579
property within the municipal corporation. 2580

At the same date all restrictions and limitations upon the 2581

corporation shall terminate and be at an end upon the 2582
corporation's rendering its final account with the municipal 2583
corporation. 2584

Sec. 1728.111. The community urban redevelopment 2585
corporation entering into a financial agreement with an impacted 2586
city shall pay to the county treasurer an annual service charge 2587
in lieu of taxes on the improvements made by the corporation in 2588
the project that are exempted from taxation pursuant to section 2589
1728.10 of the Revised Code. The annual service charge shall be 2590
charged and paid in two equal installments at the same time and 2591
in the same manner as real property taxes. The amount of the 2592
annual service charge shall be set forth in the financial 2593
agreement and shall be not more than the annual amount of real 2594
property taxes that would have been charged against the 2595
percentage of the assessed valuation of such improvements 2596
exempted from taxation had that percentage not been exempted 2597
from taxation less any payment required under section 5709.94 of 2598
the Revised Code, and not less than an amount which, together 2599
with the taxes on the land in any year, equals the total taxes 2600
assessed on all real property in the area covered by the project 2601
in the calendar year immediately preceding the initial 2602
acquisition of the area or any part thereof by the municipality 2603
or the corporation, whichever occurred first. The county 2604
treasurer may secure the service charge payments by a lien on 2605
the exempted improvements. Such a lien shall attach, and may be 2606
perfected, collected, and enforced, in the same manner as a 2607
mortgage lien on real property, and shall otherwise have the 2608
same force and effect as a mortgage lien on real property. 2609

The service charge in lieu of taxes shall be distributed 2610
by the county auditor to the taxing subdivision levying taxes in 2611
the subdivisions in which the property is located, in the same 2612

proportions in which the current general property tax is 2613
distributed, or upon the adoption of a resolution by the 2614
municipal legislative authority, which shall be certified to the 2615
county auditor, the full amount of the service charge shall be 2616
distributed at the same time and in the same manner as real 2617
property tax payments to the municipal corporation, and shall be 2618
deposited in an urban redevelopment tax increment equivalent 2619
fund established pursuant to section 1728.112 of the Revised 2620
Code. 2621

At the end of thirty years for one, two, or three family 2622
residential dwelling units and twenty years for all other uses 2623
of the improvements from the date of the execution of a 2624
financial agreement, or earlier by agreement of the parties 2625
thereto, the exemption from taxation of any unit if the project 2626
is undertaken in units, or of the entire project if the project 2627
is not undertaken in units, ceases and the improvements and any 2628
other property of the corporation as well as the land shall be 2629
assessed and taxed like other property within the municipal 2630
corporation. 2631

At the same date all restrictions and limitation upon the 2632
corporation shall terminate upon the corporation's rendering its 2633
final account with the municipal corporation. 2634

Sec. 2151.362. (A) This division shall not apply after the 2635
effective date of this amendment. 2636

(1) In the manner prescribed by division (C) (1) or (2) of 2637
section 3313.64 of the Revised Code, as applicable, the court, 2638
at the time of making any order that removes a child from the 2639
child's own home or that vests legal or permanent custody of the 2640
child in a person other than the child's parent or a government 2641
agency, shall determine the school district that is to bear the 2642

cost of educating the child. The court shall make the 2643
determination a part of the order that provides for the child's 2644
placement or commitment. That school district shall bear the 2645
cost of educating the child unless and until the department of 2646
education determines that a different district shall be 2647
responsible for bearing that cost pursuant to division (A) (2) of 2648
this section. The court's order shall state that the 2649
determination of which school district is responsible to bear 2650
the cost of educating the child is subject to re-determination 2651
by the department pursuant to that division. 2652

(2) If, while the child is in the custody of a person 2653
other than the child's parent or a government agency, the 2654
department of education determines that the place of residence 2655
of the child's parent has changed since the court issued its 2656
initial order, the department may name a different school 2657
district to bear the cost of educating the child. The department 2658
shall make this new determination, and any future 2659
determinations, based on evidence received from the school 2660
district currently responsible to bear the cost of educating the 2661
child. If the department finds that the evidence demonstrates to 2662
its satisfaction that the residence of the child's parent has 2663
changed since the court issued its initial order under division 2664
(A) (1) of this section, or since the department last made a 2665
determination under division (A) (2) of this section, the 2666
department shall name the district in which the child's parent 2667
currently resides or, if the parent's residence is not known, 2668
the district in which the parent's last known residence is 2669
located. If the department cannot determine any Ohio district in 2670
which the parent currently resides or has resided, the school 2671
district designated in the initial court order under division 2672
(A) (1) of this section, or in the most recent determination made 2673

by the department under division (A) (2) of this section, shall 2674
continue to bear the cost of educating the child. 2675

(B) Whenever a child is placed in a detention facility 2676
established under section 2152.41 of the Revised Code or a 2677
juvenile facility established under section 2151.65 of the 2678
Revised Code, the facility shall be responsible for coordinating 2679
the education of the child. The facility may take any of the 2680
following measures in coordinating the education of the child: 2681

(1) If applicable, use the chartered nonpublic school that 2682
the facility operates; 2683

(2) Arrange with the school district responsible for 2684
bearing the cost of educating the child determined under 2685
division (A) of this section, for the facility to educate the 2686
child on its own; 2687

(3) Contract with an educational service center for the 2688
service center to educate the child; 2689

(4) Contract with the school district in which the 2690
facility is located for that school district to educate the 2691
child; 2692

(5) If the child is enrolled in an internet- or computer- 2693
based community school established under Chapter 3314. of the 2694
Revised Code, and provided that the facility possesses the 2695
necessary hardware, software, and internet connectivity, permit 2696
continued instruction of the child by the internet- or computer- 2697
based community school. 2698

If the facility coordinates the education of the child 2699
pursuant to division (B) (1), (2), (3), or (4) of this section, 2700
the child's school district as determined by the court or the 2701
department, ~~in the same manner as prescribed in division (A) of~~ 2702

~~this section,~~ shall pay the cost of educating the child based on 2703
the per capita cost of the educational facility within the 2704
detention home or juvenile facility. 2705

If the facility coordinates the education of the child 2706
pursuant to division (B) (5) of this section, payment for the 2707
cost of educating the child shall be made only as provided in 2708
division (C) of section 3314.08 of the Revised Code. 2709

(C) Whenever a child is placed by the court in a private 2710
institution, school, or residential treatment center or any 2711
other private facility, the state shall pay to the court a 2712
subsidy to help defray the expense of educating the child in an 2713
amount equal to the product of the daily per capita educational 2714
cost of the private facility, as determined pursuant to this 2715
section, and the number of days the child resides at the private 2716
facility, provided that the subsidy shall not exceed twenty-five 2717
hundred dollars per year per child. The daily per capita 2718
educational cost of a private facility shall be determined by 2719
dividing the actual program cost of the private facility or 2720
twenty-five hundred dollars, whichever is less, by three hundred 2721
sixty-five days or by three hundred sixty-six days for years 2722
that include February twenty-ninth. The state shall pay seventy- 2723
five per cent of the total subsidy for each year quarterly to 2724
the court. The state may adjust the remaining twenty-five per 2725
cent of the total subsidy to be paid to the court for each year 2726
to an amount that is less than twenty-five per cent of the total 2727
subsidy for that year based upon the availability of funds 2728
appropriated to the department of education for the purpose of 2729
subsidizing courts that place a child in a private institution, 2730
school, or residential treatment center or any other private 2731
facility and shall pay that adjusted amount to the court at the 2732
end of the year. 2733

Sec. 3301.079. (A) (1) The state board of education 2734
periodically shall adopt statewide academic standards with 2735
emphasis on coherence, focus, and essential knowledge and that 2736
are more challenging and demanding when compared to 2737
international standards for each of grades kindergarten through 2738
twelve in English language arts, mathematics, science, and 2739
social studies. 2740

(a) The state board shall ensure that the standards do all 2741
of the following: 2742

(i) Include the essential academic content and skills that 2743
students are expected to know and be able to do at each grade 2744
level that will allow each student to be prepared for 2745
postsecondary instruction and the workplace for success in the 2746
twenty-first century; 2747

(ii) Include the development of skill sets that promote 2748
information, media, and technological literacy; 2749

(iii) Include interdisciplinary, project-based, real-world 2750
learning opportunities; 2751

(iv) Instill life-long learning by providing essential 2752
knowledge and skills based in the liberal arts tradition, as 2753
well as science, technology, engineering, mathematics, and 2754
career-technical education; 2755

(v) Be clearly written, transparent, and understandable by 2756
parents, educators, and the general public. 2757

(b) Not later than July 1, 2012, the state board shall 2758
incorporate into the social studies standards for grades four to 2759
twelve academic content regarding the original texts of the 2760
Declaration of Independence, the Northwest Ordinance, the 2761
Constitution of the United States and its amendments, with 2762

emphasis on the Bill of Rights, and the Ohio Constitution, and 2763
their original context. The state board shall revise the model 2764
curricula and achievement assessments adopted under divisions 2765
(B) and (C) of this section as necessary to reflect the 2766
additional American history and American government content. The 2767
state board shall make available a list of suggested grade- 2768
appropriate supplemental readings that place the documents 2769
prescribed by this division in their historical context, which 2770
teachers may use as a resource to assist students in reading the 2771
documents within that context. 2772

(c) When the state board adopts or revises academic 2773
content standards in social studies, American history, American 2774
government, or science under division (A)(1) of this section, 2775
the state board shall develop such standards independently and 2776
not as part of a multistate consortium. 2777

(2) After completing the standards required by division 2778
(A)(1) of this section, the state board shall adopt standards 2779
and model curricula for instruction in technology, financial 2780
literacy and entrepreneurship, fine arts, and foreign language 2781
for grades kindergarten through twelve. The standards shall meet 2782
the same requirements prescribed in division (A)(1)(a) of this 2783
section. 2784

(3) The state board shall adopt the most recent standards 2785
developed by the national association for sport and physical 2786
education for physical education in grades kindergarten through 2787
twelve or shall adopt its own standards for physical education 2788
in those grades and revise and update them periodically. 2789

The department of education shall employ a full-time 2790
physical education coordinator to provide guidance and technical 2791
assistance to districts, community schools, and STEM schools in 2792

implementing the physical education standards adopted under this 2793
division. The superintendent of public instruction shall 2794
determine that the person employed as coordinator is qualified 2795
for the position, as demonstrated by possessing an adequate 2796
combination of education, license, and experience. 2797

(4) When academic standards have been completed for any 2798
subject area required by this section, the state board shall 2799
inform all school districts, all community schools established 2800
under Chapter 3314. of the Revised Code, all STEM schools 2801
established under Chapter 3326. of the Revised Code, and all 2802
nonpublic schools required to administer the assessments 2803
prescribed by sections 3301.0710 and 3301.0712 of the Revised 2804
Code of the content of those standards. Additionally, upon 2805
completion of any academic standards under this section, the 2806
department shall post those standards on the department's web 2807
site. 2808

(B) (1) The state board shall adopt a model curriculum for 2809
instruction in each subject area for which updated academic 2810
standards are required by division (A) (1) of this section and 2811
for each of grades kindergarten through twelve that is 2812
sufficient to meet the needs of students in every community. The 2813
model curriculum shall be aligned with the standards, to ensure 2814
that the academic content and skills specified for each grade 2815
level are taught to students, and shall demonstrate vertical 2816
articulation and emphasize coherence, focus, and rigor. When any 2817
model curriculum has been completed, the state board shall 2818
inform all school districts, community schools, and STEM schools 2819
of the content of that model curriculum. 2820

(2) Not later than June 30, 2013, the state board, in 2821
consultation with any office housed in the governor's office 2822

that deals with workforce development, shall adopt model 2823
curricula for grades kindergarten through twelve that embed 2824
career connection learning strategies into regular classroom 2825
instruction. 2826

(3) All school districts, community schools, and STEM 2827
schools may utilize the state standards and the model curriculum 2828
established by the state board, together with other relevant 2829
resources, examples, or models to ensure that students have the 2830
opportunity to attain the academic standards. Upon request, the 2831
department shall provide technical assistance to any district, 2832
community school, or STEM school in implementing the model 2833
curriculum. 2834

Nothing in this section requires any school district to 2835
utilize all or any part of a model curriculum developed under 2836
this section. 2837

(C) The state board shall develop achievement assessments 2838
aligned with the academic standards and model curriculum for 2839
each of the subject areas and grade levels required by divisions 2840
(A) (1) and (B) (1) of section 3301.0710 of the Revised Code. 2841

When any achievement assessment has been completed, the 2842
state board shall inform all school districts, community 2843
schools, STEM schools, and nonpublic schools required to 2844
administer the assessment of its completion, and the department 2845
shall make the achievement assessment available to the districts 2846
and schools. 2847

(D) (1) The state board shall adopt a diagnostic assessment 2848
aligned with the academic standards and model curriculum for 2849
each of grades kindergarten through two in reading, writing, and 2850
mathematics and for grade three in reading and writing. The 2851

diagnostic assessment shall be designed to measure student 2852
comprehension of academic content and mastery of related skills 2853
for the relevant subject area and grade level. Any diagnostic 2854
assessment shall not include components to identify gifted 2855
students. Blank copies of diagnostic assessments shall be public 2856
records. 2857

(2) When each diagnostic assessment has been completed, 2858
the state board shall inform all school districts of its 2859
completion and the department shall make the diagnostic 2860
assessment available to the districts at no cost to the 2861
district. 2862

(3) School districts shall administer the diagnostic 2863
assessment pursuant to section 3301.0715 of the Revised Code 2864
beginning the first school year following the development of the 2865
assessment. 2866

However, beginning with the 2017-2018 school year, both of 2867
the following shall apply: 2868

(a) In the case of the diagnostic assessments for grades 2869
one or two in writing or mathematics or for grade three in 2870
writing, a school district shall not be required to administer 2871
any such assessment, but may do so at the discretion of the 2872
district board; 2873

(b) In the case of any diagnostic assessment that is not 2874
for the grade levels and subject areas specified in division (D) 2875
(3)(a) of this section, each school district shall administer 2876
the assessment in the manner prescribed by section 3301.0715 of 2877
the Revised Code. 2878

(E) The state board shall not adopt a diagnostic or 2879
achievement assessment for any grade level or subject area other 2880

than those specified in this section. 2881

(F) Whenever the state board or the department consults 2882
with persons for the purpose of drafting or reviewing any 2883
standards, diagnostic assessments, achievement assessments, or 2884
model curriculum required under this section, the state board or 2885
the department shall first consult with parents of students in 2886
kindergarten through twelfth grade and with active Ohio 2887
classroom teachers, other school personnel, and administrators 2888
with expertise in the appropriate subject area. Whenever 2889
practicable, the state board and department shall consult with 2890
teachers recognized as outstanding in their fields. 2891

If the department contracts with more than one outside 2892
entity for the development of the achievement assessments 2893
required by this section, the department shall ensure the 2894
interchangeability of those assessments. 2895

(G) Whenever the state board adopts standards or model 2896
curricula under this section, the department also shall provide 2897
information on the use of blended or digital learning in the 2898
delivery of the standards or curricula to students in accordance 2899
with division (A) (4) of this section. 2900

(H) The fairness sensitivity review committee, established 2901
by rule of the state board of education, shall not allow any 2902
question on any achievement or diagnostic assessment developed 2903
under this section or any proficiency test prescribed by former 2904
section 3301.0710 of the Revised Code, as it existed prior to 2905
September 11, 2001, to include, be written to promote, or 2906
inquire as to individual moral or social values or beliefs. The 2907
decision of the committee shall be final. This section does not 2908
create a private cause of action. 2909

(I) (1) (a) The English language arts academic standards review committee is hereby created to review academic content standards in the subject of English language arts. The committee shall consist of the following members:

(i) Three experts who are residents of this state and who primarily conduct research, provide instruction, currently work in, or possess an advanced degree in the subject area. One expert shall be appointed by each of the president of the senate, the speaker of the house of representatives, and the governor;

(ii) One parent or guardian appointed by the president of the senate;

(iii) One educator who is currently teaching in a classroom, appointed by the speaker of the house of representatives;

(iv) The chancellor of the Ohio board of regents, or the chancellor's designee;

(v) The state superintendent, or the superintendent's designee, who shall serve as the chairperson of the committee.

(b) The mathematics academic standards review committee is hereby created to review academic content standards in the subject of mathematics. The committee shall consist of the following members:

(i) Three experts who are residents of this state and who primarily conduct research, provide instruction, currently work in, or possess an advanced degree in the subject area. One expert shall be appointed by each of the president of the senate, the speaker of the house of representatives, and the governor;

(ii) One parent or guardian appointed by the speaker of the house of representatives;	2939 2940
(iii) One educator who is currently teaching in a classroom, appointed by the president of the senate;	2941 2942
(iv) The chancellor, or the chancellor's designee;	2943
(v) The state superintendent, or the superintendent's designee, who shall serve as the chairperson of the committee.	2944 2945
(c) The science academic standards review committee is hereby created to review academic content standards in the subject of science. The committee shall consist of the following members:	2946 2947 2948 2949
(i) Three experts who are residents of this state and who primarily conduct research, provide instruction, currently work in, or possess an advanced degree in the subject area. One expert shall be appointed by each of the president of the senate, the speaker of the house of representatives, and the governor;	2950 2951 2952 2953 2954 2955
(ii) One parent or guardian appointed by the president of the senate;	2956 2957
(iii) One educator who is currently teaching in a classroom, appointed by the speaker of the house of representatives;	2958 2959 2960
(iv) The chancellor, or the chancellor's designee;	2961
(v) The state superintendent, or the superintendent's designee, who shall serve as the chairperson of the committee.	2962 2963
(d) The social studies academic standards review committee is hereby created to review academic content standards in the	2964 2965

subject of social studies. The committee shall consist of the 2966
following members: 2967

(i) Three experts who are residents of this state and who 2968
primarily conduct research, provide instruction, currently work 2969
in, or possess an advanced degree in the subject area. One 2970
expert shall be appointed by each of the president of the 2971
senate, the speaker of the house of representatives, and the 2972
governor; 2973

(ii) One parent or guardian appointed by the speaker of 2974
the house of representatives; 2975

(iii) One educator who is currently teaching in a 2976
classroom, appointed by the president of the senate; 2977

(iv) The chancellor, or the chancellor's designee; 2978

(v) The state superintendent, or the superintendent's 2979
designee, who shall serve as the chairperson of the committee. 2980

(2) (a) Each committee created in division (I) (1) of this 2981
section shall review the academic content standards for its 2982
respective subject area to ensure that such standards are clear, 2983
concise, and appropriate for each grade level and promote higher 2984
student performance, learning, subject matter comprehension, and 2985
improved student achievement. Each committee also shall review 2986
whether the standards for its respective subject area promote 2987
essential knowledge in the subject, lifelong learning, the 2988
liberal arts tradition, and college and career readiness and 2989
whether the standards reduce remediation. 2990

(b) Each committee shall determine whether the assessments 2991
submitted to that committee under division (I) (4) of this 2992
section are appropriate for the committee's respective subject 2993
area and meet the academic content standards adopted under this 2994

section and community expectations. 2995

(3) The department of education shall provide 2996
administrative support for each committee created in division 2997
(I) (1) of this section. Members of each committee shall be 2998
reimbursed for reasonable and necessary expenses related to the 2999
operations of the committee. Members of each committee shall 3000
serve at the pleasure of the appointing authority. 3001

(4) Notwithstanding anything to the contrary in division 3002
~~(O)~~ (N) of section 3301.0711 of the Revised Code, the department 3003
shall submit to the appropriate committee created under division 3004
(I) (1) of this section copies of the questions and corresponding 3005
answers on the relevant assessments required by section 3006
3301.0710 of the Revised Code on the first day of July following 3007
the school year that the assessments were administered. The 3008
department shall provide each committee with the entire content 3009
of each relevant assessment, including corresponding answers. 3010

The assessments received by the committees are not public 3011
records of the committees and are not subject to release by the 3012
committees to any other person or entity under section 149.43 of 3013
the Revised Code. However, the assessments shall become public 3014
records in accordance with division ~~(O)~~ (N) of section 3301.0711 3015
of the Revised Code. 3016

(J) Not later than sixty days prior to the adoption by the 3017
state board of updated academic standards under division (A) (1) 3018
of this section or updated model curricula under division (B) (1) 3019
of this section, the superintendent of public instruction shall 3020
present the academic standards or model curricula, as 3021
applicable, in person at a public hearing of the respective 3022
committees of the house of representatives and senate that 3023
consider education legislation. 3024

(K) As used in this section:	3025
(1) "Blended learning" means the delivery of instruction in a combination of time in a supervised physical location away from home and online delivery whereby the student has some element of control over time, place, path, or pace of learning.	3026 3027 3028 3029
(2) "Coherence" means a reflection of the structure of the discipline being taught.	3030 3031
(3) "Digital learning" means learning facilitated by technology that gives students some element of control over time, place, path, or pace of learning.	3032 3033 3034
(4) "Focus" means limiting the number of items included in a curriculum to allow for deeper exploration of the subject matter.	3035 3036 3037
(5) "Vertical articulation" means key academic concepts and skills associated with mastery in particular content areas should be articulated and reinforced in a developmentally appropriate manner at each grade level so that over time students acquire a depth of knowledge and understanding in the core academic disciplines.	3038 3039 3040 3041 3042 3043
Sec. 3301.0711. (A) The department of education shall:	3044
(1) Annually furnish to, grade, and score all assessments required prescribed by divisions (A) (1) and (B) (1) of section sections 3301.0710 and 3301.0712 of the Revised Code to be administered by city, local, exempted village, and joint vocational school districts <u>and chartered nonpublic schools</u> , except that each district shall score any assessment administered pursuant to division (B) (10) of this section. Each assessment so furnished shall include the data verification code of the student to whom the assessment will be administered, as	3045 3046 3047 3048 3049 3050 3051 3052 3053

assigned pursuant to division (D) (2) of section 3301.0714 or 3054
division (C) of section 3317.06 of the Revised Code. In 3055
furnishing the practice versions of Ohio graduation tests 3056
prescribed by division (D) of section 3301.0710 of the Revised 3057
Code, the department shall make the tests available on its web 3058
site for reproduction by districts. In awarding contracts for 3059
grading assessments, the department shall give preference to 3060
Ohio-based entities employing Ohio residents. 3061

(2) Adopt rules for the ethical use of assessments and 3062
prescribing the manner in which the assessments prescribed by 3063
section 3301.0710 of the Revised Code shall be administered to 3064
students. 3065

(B) Except as provided in divisions (C) and (J) of this 3066
section, the board of education of each city, local, and 3067
exempted village school district and the governing authority of 3068
each chartered nonpublic school shall, in accordance with rules 3069
adopted under division (A) of this section: 3070

(1) Administer the English language arts assessments 3071
prescribed under division (A) (1) (a) of section 3301.0710 of the 3072
Revised Code twice annually to all students in the third grade 3073
who have not attained the score designated for that assessment 3074
under division (A) (2) (c) of section 3301.0710 of the Revised 3075
Code. 3076

(2) Administer the mathematics assessment prescribed under 3077
division (A) (1) (a) of section 3301.0710 of the Revised Code at 3078
least once annually to all students in the third grade. 3079

(3) Administer the assessments prescribed under division 3080
(A) (1) (b) of section 3301.0710 of the Revised Code at least once 3081
annually to all students in the fourth grade. 3082

(4) Administer the assessments prescribed under division	3083
(A) (1) (c) of section 3301.0710 of the Revised Code at least once	3084
annually to all students in the fifth grade.	3085
(5) Administer the assessments prescribed under division	3086
(A) (1) (d) of section 3301.0710 of the Revised Code at least once	3087
annually to all students in the sixth grade.	3088
(6) Administer the assessments prescribed under division	3089
(A) (1) (e) of section 3301.0710 of the Revised Code at least once	3090
annually to all students in the seventh grade.	3091
(7) Administer the assessments prescribed under division	3092
(A) (1) (f) of section 3301.0710 of the Revised Code at least once	3093
annually to all students in the eighth grade.	3094
(8) Except as provided in division (B) (9) of this section,	3095
administer any assessment prescribed under division (B) (1) of	3096
section 3301.0710 of the Revised Code as follows:	3097
(a) At least once annually to all tenth grade students and	3098
at least twice annually to all students in eleventh or twelfth	3099
grade who have not yet attained the score on that assessment	3100
designated under that division;	3101
(b) To any person who has successfully completed the	3102
curriculum in any high school or the individualized education	3103
program developed for the person by any high school pursuant to	3104
section 3323.08 of the Revised Code but has not received a high	3105
school diploma and who requests to take such assessment, at any	3106
time such assessment is administered in the district.	3107
(9) In lieu of the board of education of any city, local,	3108
or exempted village school district in which the student is also	3109
enrolled, the board of a joint vocational school district shall	3110
administer any assessment prescribed under division (B) (1) of	3111

section 3301.0710 of the Revised Code at least twice annually to 3112
any student enrolled in the joint vocational school district who 3113
has not yet attained the score on that assessment designated 3114
under that division. A board of a joint vocational school 3115
district may also administer such an assessment to any student 3116
described in division (B) (8) (b) of this section. 3117

(10) If the district has a three-year average graduation 3118
rate of not more than seventy-five per cent, administer each 3119
assessment prescribed by division (D) of section 3301.0710 of 3120
the Revised Code in September to all ninth grade students who 3121
entered ninth grade prior to July 1, 2014. 3122

Except as provided in section 3313.614 of the Revised Code 3123
for administration of an assessment to a person who has 3124
fulfilled the curriculum requirement for a high school diploma 3125
but has not passed one or more of the required assessments, the 3126
assessments prescribed under division (B) (1) of section 3127
3301.0710 of the Revised Code shall not be administered after 3128
the date specified in the rules adopted by the state board of 3129
education under division (D) (1) of section 3301.0712 of the 3130
Revised Code. 3131

(11) (a) Except as provided in division (B) (11) (b) of this 3132
section, administer the assessments prescribed by division (B) 3133
(2) of section 3301.0710 and section 3301.0712 of the Revised 3134
Code in accordance with the timeline and plan for implementation 3135
of those assessments prescribed by rule of the state board 3136
adopted under division (D) (1) of section 3301.0712 of the 3137
Revised Code; 3138

(b) A student who has presented evidence to the district 3139
or school of having satisfied the condition prescribed by 3140
division (A) (1) of section 3313.618 of the Revised Code to 3141

qualify for a high school diploma prior to the date of the 3142
administration of the assessment prescribed under division (B) 3143
(1) of section 3301.0712 of the Revised Code shall not be 3144
required to take that assessment. However, no board shall 3145
prohibit a student who is not required to take such assessment 3146
from taking the assessment. 3147

(C) (1) (a) In the case of a student receiving special 3148
education services under Chapter 3323. of the Revised Code, the 3149
individualized education program developed for the student under 3150
that chapter shall specify the manner in which the student will 3151
participate in the assessments administered under this section, 3152
except that a student with significant cognitive disabilities to 3153
whom an alternate assessment is administered in accordance with 3154
division (C) (1) of this section and a student determined to have 3155
a disability that includes an intellectual disability as 3156
outlined in guidance issued by the department shall not be 3157
required to take the assessment prescribed under division (B) (1) 3158
of section 3301.0712 of the Revised Code. The individualized 3159
education program may excuse the student from taking any 3160
particular assessment required to be administered under this 3161
section if it instead specifies an alternate assessment method 3162
approved by the department of education as conforming to 3163
requirements of federal law for receipt of federal funds for 3164
disadvantaged pupils. To the extent possible, the individualized 3165
education program shall not excuse the student from taking an 3166
assessment unless no reasonable accommodation can be made to 3167
enable the student to take the assessment. No board shall 3168
prohibit a student who is not required to take an assessment 3169
under division (C) (1) of this section from taking the 3170
assessment. 3171

(b) Any alternate assessment approved by the department 3172

for a student under this division shall produce measurable 3173
results comparable to those produced by the assessment it 3174
replaces in order to allow for the student's results to be 3175
included in the data compiled for a school district or building 3176
under section 3302.03 of the Revised Code. 3177

(c) (i) Any student enrolled in a chartered nonpublic 3178
school who has been identified, based on an evaluation conducted 3179
in accordance with section 3323.03 of the Revised Code or 3180
section 504 of the "Rehabilitation Act of 1973," 87 Stat. 355, 3181
29 U.S.C.A. 794, as amended, as a child with a disability shall 3182
be excused from taking any particular assessment required to be 3183
administered under this section if a plan developed for the 3184
student pursuant to rules adopted by the state board excuses the 3185
student from taking that assessment. 3186

(ii) A student with significant cognitive disabilities to 3187
whom an alternate assessment is administered in accordance with 3188
division (C) (1) of this section and a student determined to have 3189
a disability that includes an intellectual disability as 3190
outlined in guidance issued by the department shall not be 3191
required to take the assessment prescribed under division (B) (1) 3192
of section 3301.0712 of the Revised Code. 3193

(iii) In the case of any student so excused from taking an 3194
assessment under division (C) (1) (c) of this section, the 3195
chartered nonpublic school shall not prohibit the student from 3196
taking the assessment. 3197

(2) A district board may, for medical reasons or other 3198
good cause, excuse a student from taking an assessment 3199
administered under this section on the date scheduled, but that 3200
assessment shall be administered to the excused student not 3201
later than nine days following the scheduled date. The district 3202

board shall annually report the number of students who have not 3203
taken one or more of the assessments required by this section to 3204
the state board not later than the thirtieth day of June. 3205

(3) As used in this division, "limited English proficient 3206
student" has the same meaning as in 20 U.S.C. 7801. 3207

No school district board shall excuse any limited English 3208
proficient student from taking any particular assessment 3209
required to be administered under this section, except as 3210
follows: 3211

(a) Any limited English proficient student who has been 3212
enrolled in United States schools for less than two years and 3213
for whom no appropriate accommodations are available based on 3214
guidance issued by the department shall not be required to take 3215
the assessment prescribed under division (B)(1) of section 3216
3301.0712 of the Revised Code. 3217

(b) Any limited English proficient student who has been 3218
enrolled in United States schools for less than one full school 3219
year shall not be required to take any reading, writing, or 3220
English language arts assessment. 3221

However, no board shall prohibit a limited English 3222
proficient student who is not required to take an assessment 3223
under division (C)(3) of this section from taking the 3224
assessment. A board may permit any limited English proficient 3225
student to take an assessment required to be administered under 3226
this section with appropriate accommodations, as determined by 3227
the department. For each limited English proficient student, 3228
each school district shall annually assess that student's 3229
progress in learning English, in accordance with procedures 3230
approved by the department. 3231

(4) (a) The governing authority of a chartered nonpublic school may excuse a limited English proficient student from taking any assessment administered under this section.

(b) No governing authority shall require a limited English proficient student who has been enrolled in United States schools for less than two years and for whom no appropriate accommodations are available based on guidance issued by the department to take the assessment prescribed under division (B) (1) of section 3301.0712 of the Revised Code.

(c) No governing authority shall prohibit a limited English proficient student from taking an assessment from which the student was excused under division (C) (4) of this section.

(D) (1) In the school year next succeeding the school year in which the assessments prescribed by division (A) (1) or (B) (1) of section 3301.0710 of the Revised Code or former division (A) (1), (A) (2), or (B) of section 3301.0710 of the Revised Code as it existed prior to September 11, 2001, are administered to any student, the board of education of any school district in which the student is enrolled in that year shall provide to the student intervention services commensurate with the student's performance, including any intensive intervention required under section 3313.608 of the Revised Code, in any skill in which the student failed to demonstrate at least a score at the proficient level on the assessment.

(2) Following any administration of the assessments prescribed by division (D) of section 3301.0710 of the Revised Code to ninth grade students, each school district that has a three-year average graduation rate of not more than seventy-five per cent shall determine for each high school in the district whether the school shall be required to provide intervention

services to any students who took the assessments. In 3262
determining which high schools shall provide intervention 3263
services based on the resources available, the district shall 3264
consider each school's graduation rate and scores on the 3265
practice assessments. The district also shall consider the 3266
scores received by ninth grade students on the English language 3267
arts and mathematics assessments prescribed under division (A) 3268
(1) (f) of section 3301.0710 of the Revised Code in the eighth 3269
grade in determining which high schools shall provide 3270
intervention services. 3271

Each high school selected to provide intervention services 3272
under this division shall provide intervention services to any 3273
student whose results indicate that the student is failing to 3274
make satisfactory progress toward being able to attain scores at 3275
the proficient level on the Ohio graduation tests. Intervention 3276
services shall be provided in any skill in which a student 3277
demonstrates unsatisfactory progress and shall be commensurate 3278
with the student's performance. Schools shall provide the 3279
intervention services prior to the end of the school year, 3280
during the summer following the ninth grade, in the next 3281
succeeding school year, or at any combination of those times. 3282

(E) Except as provided in section 3313.608 of the Revised 3283
Code and division (N) of this section, no school district board 3284
of education shall utilize any student's failure to attain a 3285
specified score on an assessment administered under this section 3286
as a factor in any decision to deny the student promotion to a 3287
higher grade level. However, a district board may choose not to 3288
promote to the next grade level any student who does not take an 3289
assessment administered under this section or make up an 3290
assessment as provided by division (C) (2) of this section and 3291
who is not exempt from the requirement to take the assessment 3292

under division (C) (3) of this section. 3293

(F) No person shall be charged a fee for taking any 3294
assessment administered under this section. 3295

(G) (1) Each school district board and chartered nonpublic 3296
school governing authority shall designate one location for the 3297
collection of assessments administered in the spring under 3298
division (B) (1) of this section and those administered under 3299
divisions (B) (2) to (7) of this section. Each district board 3300
shall submit the assessments to the entity with which the 3301
department contracts for the scoring of the assessments as 3302
follows: 3303

(a) If the district's total enrollment in grades 3304
kindergarten through twelve during the first full school week of 3305
October was less than two thousand five hundred, not later than 3306
the Friday after all of the assessments have been administered; 3307

(b) If the district's total enrollment in grades 3308
kindergarten through twelve during the first full school week of 3309
October was two thousand five hundred or more, but less than 3310
seven thousand, not later than the Monday after all of the 3311
assessments have been administered; 3312

(c) If the district's total enrollment in grades 3313
kindergarten through twelve during the first full school week of 3314
October was seven thousand or more, not later than the Tuesday 3315
after all of the assessments have been administered. 3316

However, any assessment that a student takes during the 3317
make-up period described in division (C) (2) of this section 3318
shall be submitted not later than the Friday following the day 3319
the student takes the assessment. 3320

(2) The department or an entity with which the department 3321

contracts for the scoring of the assessment shall send to each 3322
school district board and chartered nonpublic school a list of 3323
the individual scores of all persons taking a state achievement 3324
assessment as follows: 3325

(a) Except as provided in division (G) (2) (b) or (c) of 3326
this section, within forty-five days after the administration of 3327
the assessments prescribed by sections 3301.0710 and 3301.0712 3328
of the Revised Code, but in no case shall the scores be returned 3329
later than the thirtieth day of June following the 3330
administration; 3331

(b) In the case of the third-grade English language arts 3332
assessment, within forty-five days after the administration of 3333
that assessment, but in no case shall the scores be returned 3334
later than the fifteenth day of June following the 3335
administration; 3336

(c) In the case of the writing component of an assessment 3337
or end-of-course examination in the area of English language 3338
arts, except for the third-grade English language arts 3339
assessment, the results may be sent after forty-five days of the 3340
administration of the writing component, but in no case shall 3341
the scores be returned later than the thirtieth day of June 3342
following the administration. 3343

(3) For assessments administered under this section by a 3344
joint vocational school district, the department or entity shall 3345
also send to each city, local, or exempted village school 3346
district a list of the individual scores of any students of such 3347
city, local, or exempted village school district who are 3348
attending school in the joint vocational school district. 3349

(4) The governing authority of each chartered nonpublic 3350

school shall submit, in a manner prescribed by the department, 3351
the assessments to the entity with which the department 3352
contracts for the scoring of the assessments. 3353

(H) Individual scores on any assessments administered 3354
under this section shall be released by a district board only in 3355
accordance with section 3319.321 of the Revised Code and the 3356
rules adopted under division (A) of this section. No district 3357
board or its employees shall utilize individual or aggregate 3358
results in any manner that conflicts with rules for the ethical 3359
use of assessments adopted pursuant to division (A) of this 3360
section. 3361

(I) Except as provided in division (G) of this section, 3362
the department or an entity with which the department contracts 3363
for the scoring of the assessment shall not release any 3364
individual scores on any assessment administered under this 3365
section. The state board shall adopt rules to ensure the 3366
protection of student confidentiality at all times. The rules 3367
may require the use of the data verification codes assigned to 3368
students pursuant to division (D)(2) of section 3301.0714 or 3369
division (C) of section 3317.06 of the Revised Code to protect 3370
the confidentiality of student scores. 3371

(J) Notwithstanding division (D) of section 3311.52 of the 3372
Revised Code, this section does not apply to the board of 3373
education of any cooperative education school district except as 3374
provided under rules adopted pursuant to this division. 3375

(1) In accordance with rules that the state board shall 3376
adopt, the board of education of any city, exempted village, or 3377
local school district with territory in a cooperative education 3378
school district established pursuant to divisions (A) to (C) of 3379
section 3311.52 of the Revised Code may enter into an agreement 3380

with the board of education of the cooperative education school 3381
district for administering any assessment prescribed under this 3382
section to students of the city, exempted village, or local 3383
school district who are attending school in the cooperative 3384
education school district. 3385

(2) In accordance with rules that the state board shall 3386
adopt, the board of education of any city, exempted village, or 3387
local school district with territory in a cooperative education 3388
school district established pursuant to section 3311.521 of the 3389
Revised Code shall enter into an agreement with the cooperative 3390
district that provides for the administration of any assessment 3391
prescribed under this section to both of the following: 3392

(a) Students who are attending school in the cooperative 3393
district and who, if the cooperative district were not 3394
established, would be entitled to attend school in the city, 3395
local, or exempted village school district pursuant to section 3396
3313.64 or 3313.65 of the Revised Code; 3397

(b) Persons described in division (B) (8) (b) of this 3398
section. 3399

Any assessment of students pursuant to such an agreement 3400
shall be in lieu of any assessment of such students or persons 3401
pursuant to this section. 3402

~~(K) (1) Except as otherwise provided in division (K) (1) or~~ 3403
~~(2) of this section, each~~ Each chartered nonpublic school ~~for~~ 3404
~~which at least sixty five per cent of its total enrollment is~~ 3405
~~made up of students who are participating in state scholarship~~ 3406
~~programs shall administer the elementary and secondary~~ 3407
assessments prescribed by ~~section~~ sections 3301.0710 and 3408
3301.0712 of the Revised Code. ~~In accordance with procedures and~~ 3409

~~deadlines prescribed by the department, the parent or guardian
of a student enrolled in the school who is not participating in
a state scholarship program may submit notice to the chief
administrative officer of the school that the parent or guardian
does not wish to have the student take the elementary
assessments prescribed for the student's grade level under
division (A) of section 3301.0710 of the Revised Code. If a
parent or guardian submits an opt out notice, the school shall
not administer the assessments to that student. This option does
not apply to any assessment required for a high school diploma
under section 3313.612 of the Revised Code.~~

~~(2) A chartered nonpublic school may submit to the
superintendent of public instruction a request for a waiver from
administering the elementary assessments prescribed by division
(A) of section 3301.0710 of the Revised Code. The state
superintendent shall approve or disapprove a request for a
waiver submitted under division (K) (2) of this section. No
waiver shall be approved for any school year prior to the 2015-
2016 school year.~~

~~To be eligible to submit a request for a waiver, a
chartered nonpublic school shall meet the following conditions:~~

~~(a) At least ninety five per cent of the students enrolled
in the school are children with disabilities, as defined under
section 3323.01 of the Revised Code, or have received a
diagnosis by a school district or from a physician, including a
neuropsychiatrist or psychiatrist, or a psychologist who is
authorized to practice in this or another state as having a
condition that impairs academic performance, such as dyslexia,
dyscalculia, attention deficit hyperactivity disorder, or
Asperger's syndrome.~~

~~(b) The school has solely served a student population described in division (K) (1) (a) of this section for at least ten years.~~ 3440
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~~(c) The school provides to the department at least five years of records of internal testing conducted by the school that affords the department data required for accountability purposes, including diagnostic assessments and nationally standardized norm referenced achievement assessments that measure reading and math skills.~~ 3443
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~~(3) Any chartered nonpublic school that is not subject to division (K) (1) of this section may participate in the assessment program by administering any of the assessments prescribed by division (A) of section 3301.0710 of the Revised Code. The chief administrator of the school shall specify which assessments the school will administer. Such specification shall be made in writing to the superintendent of public instruction prior to the first day of August of any school year in which assessments are administered and shall include a pledge that the nonpublic school will administer the specified assessments in the same manner as public schools are required to do under this section and rules adopted by the department.~~ 3449
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~~(4) The department of education shall furnish the assessments prescribed by section sections 3301.0710 and 3301.0712 of the Revised Code to each chartered nonpublic school that is subject to division (K) (1) of this section or participates under division (K) (3) of this section.~~ 3461
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~~(L) If a chartered nonpublic school is educating students in grades nine through twelve, the following shall apply:~~ 3466
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~~(1) For a student who is enrolled in a chartered nonpublic-~~ 3468

~~school that is accredited through the independent schools- 3469
association of the central states and who is attending the- 3470
school under a state scholarship program, the student shall- 3471
either take all of the assessments prescribed by division (B) of- 3472
section 3301.0712 of the Revised Code or take an alternative- 3473
assessment approved by the department under section 3313.619 of- 3474
the Revised Code. However, a student who is excused from taking- 3475
an assessment under division (C) of this section or has- 3476
presented evidence to the chartered nonpublic school of having- 3477
satisfied the condition prescribed by division (A) (1) of section- 3478
3313.618 of the Revised Code to qualify for a high school- 3479
diploma prior to the date of the administration of the- 3480
assessment prescribed under division (B) (1) of section 3301.0712- 3481
of the Revised Code shall not be required to take that- 3482
assessment. No governing authority of a chartered nonpublic- 3483
school shall prohibit a student who is not required to take such- 3484
assessment from taking the assessment. 3485~~

~~(2) For a student who is enrolled in a chartered nonpublic- 3486
school that is accredited through the independent schools- 3487
association of the central states, and who is not attending the- 3488
school under a state scholarship program, the student shall not- 3489
be required to take any assessment prescribed under section- 3490
3301.0712 or 3313.619 of the Revised Code. 3491~~

~~(3) (a) Except as provided in division (L) (3) (b) of this- 3492
section, for a student who is enrolled in a chartered nonpublic- 3493
school that is not accredited through the independent schools- 3494
association of the central states, regardless of whether the- 3495
student is attending or is not attending the school under a- 3496
state scholarship program, the student shall do one of the- 3497
following: 3498~~

~~(i) Take all of the assessments prescribed by division (B) of section 3301.0712 of the Revised Code.~~ 3499
3500

~~(ii) Take only the assessment prescribed by division (B) (1) of section 3301.0712 of the Revised Code, provided that the student's school publishes the results of that assessment for each graduating class. The published results of that assessment shall include the overall composite scores, mean scores, twenty-fifth percentile scores, and seventy-fifth percentile scores for each subject area of the assessment.~~ 3501
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~~(iii) Take an alternative assessment approved by the department under section 3313.619 of the Revised Code.~~ 3508
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~~(b) A student who is excused from taking an assessment under division (C) of this section or has presented evidence to the chartered nonpublic school of having satisfied the condition prescribed by division (A) (1) of section 3313.618 of the Revised Code to qualify for a high school diploma prior to the date of the administration of the assessment prescribed under division (B) (1) of section 3301.0712 of the Revised Code shall not be required to take that assessment. No governing authority of a chartered nonpublic school shall prohibit a student who is not required to take such assessment from taking the assessment.~~ 3510
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~~(M)~~ (1) The superintendent of the state school for the blind and the superintendent of the state school for the deaf shall administer the assessments described by sections 3301.0710 and 3301.0712 of the Revised Code. Each superintendent shall administer the assessments in the same manner as district boards are required to do under this section and rules adopted by the department of education and in conformity with division (C) (1) (a) of this section. 3520
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(2) The department of education shall furnish the 3528
assessments described by sections 3301.0710 and 3301.0712 of the 3529
Revised Code to each superintendent. 3530

~~(N)~~(M) Notwithstanding division (E) of this section, a 3531
school district may use a student's failure to attain a score in 3532
at least the proficient range on the mathematics assessment 3533
described by division (A) (1) (a) of section 3301.0710 of the 3534
Revised Code or on an assessment described by division (A) (1) 3535
(b), (c), (d), (e), or (f) of section 3301.0710 of the Revised 3536
Code as a factor in retaining that student in the current grade 3537
level. 3538

~~(O)~~(N) (1) In the manner specified in divisions ~~(O)~~(N) (3), 3539
(4), and (6) of this section, the assessments required by 3540
division (A) (1) of section 3301.0710 of the Revised Code shall 3541
become public records pursuant to section 149.43 of the Revised 3542
Code on the thirty-first day of July following the school year 3543
that the assessments were administered. 3544

(2) The department may field test proposed questions with 3545
samples of students to determine the validity, reliability, or 3546
appropriateness of questions for possible inclusion in a future 3547
year's assessment. The department also may use anchor questions 3548
on assessments to ensure that different versions of the same 3549
assessment are of comparable difficulty. 3550

Field test questions and anchor questions shall not be 3551
considered in computing scores for individual students. Field 3552
test questions and anchor questions may be included as part of 3553
the administration of any assessment required by division (A) (1) 3554
or (B) of section 3301.0710 and division (B) of section 3555
3301.0712 of the Revised Code. 3556

(3) Any field test question or anchor question 3557
administered under division ~~(O)~~(N)(2) of this section shall not 3558
be a public record. Such field test questions and anchor 3559
questions shall be redacted from any assessments which are 3560
released as a public record pursuant to division ~~(O)~~(N)(1) of 3561
this section. 3562

(4) This division applies to the assessments prescribed by 3563
division (A) of section 3301.0710 of the Revised Code. 3564

(a) The first administration of each assessment, as 3565
specified in former section 3301.0712 of the Revised Code, shall 3566
be a public record. 3567

(b) For subsequent administrations of each assessment 3568
prior to the 2011-2012 school year, not less than forty per cent 3569
of the questions on the assessment that are used to compute a 3570
student's score shall be a public record. The department shall 3571
determine which questions will be needed for reuse on a future 3572
assessment and those questions shall not be public records and 3573
shall be redacted from the assessment prior to its release as a 3574
public record. However, for each redacted question, the 3575
department shall inform each city, local, and exempted village 3576
school district of the statewide academic standard adopted by 3577
the state board under section 3301.079 of the Revised Code and 3578
the corresponding benchmark to which the question relates. The 3579
preceding sentence does not apply to field test questions that 3580
are redacted under division ~~(O)~~(N)(3) of this section. 3581

(c) The administrations of each assessment in the 2011- 3582
2012, 2012-2013, and 2013-2014 school years shall not be a 3583
public record. 3584

(5) Each assessment prescribed by division (B)(1) of 3585

section 3301.0710 of the Revised Code shall not be a public record. 3586
3587

(6) Beginning with the spring administration for the 2014-2015 school year, questions on the assessments prescribed under division (A) of section 3301.0710 and division (B) (2) of section 3301.0712 of the Revised Code and the corresponding preferred answers that are used to compute a student's score shall become a public record as follows: 3588
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(a) Forty per cent of the questions and preferred answers on the assessments on the thirty-first day of July following the administration of the assessment; 3594
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(b) Twenty per cent of the questions and preferred answers on the assessment on the thirty-first day of July one year after the administration of the assessment; 3597
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(c) The remaining forty per cent of the questions and preferred answers on the assessment on the thirty-first day of July two years after the administration of the assessment. 3600
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The entire content of an assessment shall become a public record within three years of its administration. 3603
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The department shall make the questions that become a public record under this division readily accessible to the public on the department's web site. Questions on the spring administration of each assessment shall be released on an annual basis, in accordance with this division. 3605
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~~(P)~~ (O) As used in this section: 3610

(1) "Three-year average" means the average of the most recent consecutive three school years of data. 3611
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(2) "Dropout" means a student who withdraws from school 3613

before completing course requirements for graduation and who is 3614
not enrolled in an education program approved by the state board 3615
of education or an education program outside the state. 3616
"Dropout" does not include a student who has departed the 3617
country. 3618

(3) "Graduation rate" means the ratio of students 3619
receiving a diploma to the number of students who entered ninth 3620
grade four years earlier. Students who transfer into the 3621
district are added to the calculation. Students who transfer out 3622
of the district for reasons other than dropout are subtracted 3623
from the calculation. If a student who was a dropout in any 3624
previous year returns to the same school district, that student 3625
shall be entered into the calculation as if the student had 3626
entered ninth grade four years before the graduation year of the 3627
graduating class that the student joins. 3628

~~(4) "State scholarship programs" means the educational 3629
choice scholarship pilot program established under sections 3630
3310.01 to 3310.17 of the Revised Code, the autism scholarship 3631
program established under section 3310.41 of the Revised Code, 3632
the Jon Peterson special needs scholarship program established 3633
under sections 3310.51 to 3310.64 of the Revised Code, and the 3634
pilot project scholarship program established under sections 3635
3313.974 to 3313.979 of the Revised Code.~~ 3636

Sec. 3301.0714. (A) The state board of education shall 3637
adopt rules for a statewide education management information 3638
system. The rules shall require the state board to establish 3639
guidelines for the establishment and maintenance of the system 3640
in accordance with this section and the rules adopted under this 3641
section. The guidelines shall include: 3642

(1) Standards identifying and defining the types of data 3643

in the system in accordance with divisions (B) and (C) of this section; 3644
3645

(2) Procedures for annually collecting and reporting the data to the state board in accordance with division (D) of this section; 3646
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(3) Procedures for annually compiling the data in accordance with division (G) of this section; 3649
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(4) Procedures for annually reporting the data to the public in accordance with division (H) of this section; 3651
3652

(5) Standards to provide strict safeguards to protect the confidentiality of personally identifiable student data. 3653
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(B) The guidelines adopted under this section shall require the data maintained in the education management information system to include at least the following: 3655
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(1) Student participation and performance data, for each grade in each school district as a whole and for each grade in each school building in each school district, that includes: 3658
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3660

(a) The numbers of students receiving each category of instructional service offered by the school district, such as regular education instruction, vocational education instruction, specialized instruction programs or enrichment instruction that is part of the educational curriculum, instruction for gifted students, instruction for students with disabilities, and remedial instruction. The guidelines shall require instructional services under this division to be divided into discrete categories if an instructional service is limited to a specific subject, a specific type of student, or both, such as regular instructional services in mathematics, remedial reading instructional services, instructional services specifically for 3661
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students gifted in mathematics or some other subject area, or 3673
instructional services for students with a specific type of 3674
disability. The categories of instructional services required by 3675
the guidelines under this division shall be the same as the 3676
categories of instructional services used in determining cost 3677
units pursuant to division (C) (3) of this section. 3678

(b) The numbers of students receiving support or 3679
extracurricular services for each of the support services or 3680
extracurricular programs offered by the school district, such as 3681
counseling services, health services, and extracurricular sports 3682
and fine arts programs. The categories of services required by 3683
the guidelines under this division shall be the same as the 3684
categories of services used in determining cost units pursuant 3685
to division (C) (4) (a) of this section. 3686

(c) Average student grades in each subject in grades nine 3687
through twelve; 3688

(d) Academic achievement levels as assessed under sections 3689
3301.0710, 3301.0711, and 3301.0712 of the Revised Code; 3690

(e) The number of students designated as having a 3691
disabling condition pursuant to division (C) (1) of section 3692
3301.0711 of the Revised Code; 3693

(f) The numbers of students reported to the state board 3694
pursuant to division (C) (2) of section 3301.0711 of the Revised 3695
Code; 3696

(g) Attendance rates and the average daily attendance for 3697
the year. For purposes of this division, a student shall be 3698
counted as present for any field trip that is approved by the 3699
school administration. 3700

(h) Expulsion rates; 3701

(i) Suspension rates;	3702
(j) Dropout rates;	3703
(k) Rates of retention in grade;	3704
(l) For pupils in grades nine through twelve, the average number of carnegie units, as calculated in accordance with state board of education rules;	3705 3706 3707
(m) Graduation rates, to be calculated in a manner specified by the department of education that reflects the rate at which students who were in the ninth grade three years prior to the current year complete school and that is consistent with nationally accepted reporting requirements;	3708 3709 3710 3711 3712
(n) Results of diagnostic assessments administered to kindergarten students as required under section 3301.0715 of the Revised Code to permit a comparison of the academic readiness of kindergarten students. However, no district shall be required to report to the department the results of any diagnostic assessment administered to a kindergarten student, except for the language and reading assessment described in division (A) (2) of section 3301.0715 of the Revised Code, if the parent of that student requests the district not to report those results.	3713 3714 3715 3716 3717 3718 3719 3720 3721
(2) Personnel and classroom enrollment data for each school district, including:	3722 3723
(a) The total numbers of licensed employees and nonlicensed employees and the numbers of full-time equivalent licensed employees and nonlicensed employees providing each category of instructional service, instructional support service, and administrative support service used pursuant to division (C) (3) of this section. The guidelines adopted under this section shall require these categories of data to be	3724 3725 3726 3727 3728 3729 3730

maintained for the school district as a whole and, wherever 3731
applicable, for each grade in the school district as a whole, 3732
for each school building as a whole, and for each grade in each 3733
school building. 3734

(b) The total number of employees and the number of full- 3735
time equivalent employees providing each category of service 3736
used pursuant to divisions (C) (4) (a) and (b) of this section, 3737
and the total numbers of licensed employees and nonlicensed 3738
employees and the numbers of full-time equivalent licensed 3739
employees and nonlicensed employees providing each category used 3740
pursuant to division (C) (4) (c) of this section. The guidelines 3741
adopted under this section shall require these categories of 3742
data to be maintained for the school district as a whole and, 3743
wherever applicable, for each grade in the school district as a 3744
whole, for each school building as a whole, and for each grade 3745
in each school building. 3746

(c) The total number of regular classroom teachers 3747
teaching classes of regular education and the average number of 3748
pupils enrolled in each such class, in each of grades 3749
kindergarten through five in the district as a whole and in each 3750
school building in the school district. 3751

(d) The number of lead teachers employed by each school 3752
district and each school building. 3753

(3) (a) Student demographic data for each school district, 3754
including information regarding the gender ratio of the school 3755
district's pupils, the racial make-up of the school district's 3756
pupils, the number of limited English proficient students in the 3757
district, and an appropriate measure of the number of the school 3758
district's pupils who reside in economically disadvantaged 3759
households. The demographic data shall be collected in a manner 3760

to allow correlation with data collected under division (B) (1) 3761
of this section. Categories for data collected pursuant to 3762
division (B) (3) of this section shall conform, where 3763
appropriate, to standard practices of agencies of the federal 3764
government. 3765

(b) With respect to each student entering kindergarten, 3766
whether the student previously participated in a public 3767
preschool program, a private preschool program, or a head start 3768
program, and the number of years the student participated in 3769
each of these programs. 3770

(4) Any data required to be collected pursuant to federal 3771
law. 3772

(C) The education management information system shall 3773
include cost accounting data for each district as a whole and 3774
for each school building in each school district. The guidelines 3775
adopted under this section shall require the cost data for each 3776
school district to be maintained in a system of mutually 3777
exclusive cost units and shall require all of the costs of each 3778
school district to be divided among the cost units. The 3779
guidelines shall require the system of mutually exclusive cost 3780
units to include at least the following: 3781

(1) Administrative costs for the school district as a 3782
whole. The guidelines shall require the cost units under this 3783
division (C) (1) to be designed so that each of them may be 3784
compiled and reported in terms of average expenditure per pupil 3785
in formula ADM in the school district, as determined pursuant to 3786
section 3317.03 of the Revised Code. 3787

(2) Administrative costs for each school building in the 3788
school district. The guidelines shall require the cost units 3789

under this division (C) (2) to be designed so that each of them 3790
may be compiled and reported in terms of average expenditure per 3791
full-time equivalent pupil receiving instructional or support 3792
services in each building. 3793

(3) Instructional services costs for each category of 3794
instructional service provided directly to students and required 3795
by guidelines adopted pursuant to division (B) (1) (a) of this 3796
section. The guidelines shall require the cost units under 3797
division (C) (3) of this section to be designed so that each of 3798
them may be compiled and reported in terms of average 3799
expenditure per pupil receiving the service in the school 3800
district as a whole and average expenditure per pupil receiving 3801
the service in each building in the school district and in terms 3802
of a total cost for each category of service and, as a breakdown 3803
of the total cost, a cost for each of the following components: 3804

(a) The cost of each instructional services category 3805
required by guidelines adopted under division (B) (1) (a) of this 3806
section that is provided directly to students by a classroom 3807
teacher; 3808

(b) The cost of the instructional support services, such 3809
as services provided by a speech-language pathologist, classroom 3810
aide, multimedia aide, or librarian, provided directly to 3811
students in conjunction with each instructional services 3812
category; 3813

(c) The cost of the administrative support services 3814
related to each instructional services category, such as the 3815
cost of personnel that develop the curriculum for the 3816
instructional services category and the cost of personnel 3817
supervising or coordinating the delivery of the instructional 3818
services category. 3819

(4) Support or extracurricular services costs for each 3820
category of service directly provided to students and required 3821
by guidelines adopted pursuant to division (B) (1) (b) of this 3822
section. The guidelines shall require the cost units under 3823
division (C) (4) of this section to be designed so that each of 3824
them may be compiled and reported in terms of average 3825
expenditure per pupil receiving the service in the school 3826
district as a whole and average expenditure per pupil receiving 3827
the service in each building in the school district and in terms 3828
of a total cost for each category of service and, as a breakdown 3829
of the total cost, a cost for each of the following components: 3830

(a) The cost of each support or extracurricular services 3831
category required by guidelines adopted under division (B) (1) (b) 3832
of this section that is provided directly to students by a 3833
licensed employee, such as services provided by a guidance 3834
counselor or any services provided by a licensed employee under 3835
a supplemental contract; 3836

(b) The cost of each such services category provided 3837
directly to students by a nonlicensed employee, such as 3838
janitorial services, cafeteria services, or services of a sports 3839
trainer; 3840

(c) The cost of the administrative services related to 3841
each services category in division (C) (4) (a) or (b) of this 3842
section, such as the cost of any licensed or nonlicensed 3843
employees that develop, supervise, coordinate, or otherwise are 3844
involved in administering or aiding the delivery of each 3845
services category. 3846

(D) (1) The guidelines adopted under this section shall 3847
require school districts to collect information about individual 3848
students, staff members, or both in connection with any data 3849

required by division (B) or (C) of this section or other 3850
reporting requirements established in the Revised Code. The 3851
guidelines may also require school districts to report 3852
information about individual staff members in connection with 3853
any data required by division (B) or (C) of this section or 3854
other reporting requirements established in the Revised Code. 3855
The guidelines shall not authorize school districts to request 3856
social security numbers of individual students. The guidelines 3857
shall prohibit the reporting under this section of a student's 3858
name, address, and social security number to the state board of 3859
education or the department of education. The guidelines shall 3860
also prohibit the reporting under this section of any personally 3861
identifiable information about any student, except for the 3862
purpose of assigning the data verification code required by 3863
division (D) (2) of this section, to any other person unless such 3864
person is employed by the school district or the information 3865
technology center operated under section 3301.075 of the Revised 3866
Code and is authorized by the district or technology center to 3867
have access to such information or is employed by an entity with 3868
which the department contracts for the scoring or the 3869
development of state assessments. The guidelines may require 3870
school districts to provide the social security numbers of 3871
individual staff members and the county of residence for a 3872
student. Nothing in this section prohibits the state board of 3873
education or department of education from providing a student's 3874
county of residence to the department of taxation to facilitate 3875
the distribution of tax revenue. 3876

(2) (a) The guidelines shall provide for each school 3877
district or community school to assign a data verification code 3878
that is unique on a statewide basis over time to each student 3879
whose initial Ohio enrollment is in that district or school and 3880

to report all required individual student data for that student 3881
utilizing such code. The guidelines shall also provide for 3882
assigning data verification codes to all students enrolled in 3883
districts or community schools on the effective date of the 3884
guidelines established under this section. The assignment of 3885
data verification codes for other entities, as described in 3886
division (D) (2) (c) of this section, the use of those codes, and 3887
the reporting and use of associated individual student data 3888
shall be coordinated by the department in accordance with state 3889
and federal law. 3890

School districts shall report individual student data to 3891
the department through the information technology centers 3892
utilizing the code. The entities described in division (D) (2) (c) 3893
of this section shall report individual student data to the 3894
department in the manner prescribed by the department. 3895

Except as provided in sections 3301.941, ~~3310.11, 3310.42,~~ 3896
~~3310.63, 3313.978,~~ and 3317.20 of the Revised Code, at no time 3897
shall the state board or the department have access to 3898
information that would enable any data verification code to be 3899
matched to personally identifiable student data. 3900

(b) Each school district and community school shall ensure 3901
that the data verification code is included in the student's 3902
records reported to any subsequent school district, community 3903
school, or state institution of higher education, as defined in 3904
section 3345.011 of the Revised Code, in which the student 3905
enrolls. Any such subsequent district or school shall utilize 3906
the same identifier in its reporting of data under this section. 3907

(c) The director of any state agency that administers a 3908
publicly funded program providing services to children who are 3909
younger than compulsory school age, as defined in section 3910

3321.01 of the Revised Code, including the directors of health, 3911
job and family services, mental health and addiction services, 3912
and developmental disabilities, shall request and receive, 3913
pursuant to sections 3301.0723 and 5123.0423 of the Revised 3914
Code, a data verification code for a child who is receiving 3915
those services. 3916

(E) The guidelines adopted under this section may require 3917
school districts to collect and report data, information, or 3918
reports other than that described in divisions (A), (B), and (C) 3919
of this section for the purpose of complying with other 3920
reporting requirements established in the Revised Code. The 3921
other data, information, or reports may be maintained in the 3922
education management information system but are not required to 3923
be compiled as part of the profile formats required under 3924
division (G) of this section or the annual statewide report 3925
required under division (H) of this section. 3926

(F) Beginning with the school year that begins July 1, 3927
1991, the board of education of each school district shall 3928
annually collect and report to the state board, in accordance 3929
with the guidelines established by the board, the data required 3930
pursuant to this section. A school district may collect and 3931
report these data notwithstanding section 2151.357 or 3319.321 3932
of the Revised Code. 3933

(G) The state board shall, in accordance with the 3934
procedures it adopts, annually compile the data reported by each 3935
school district pursuant to division (D) of this section. The 3936
state board shall design formats for profiling each school 3937
district as a whole and each school building within each 3938
district and shall compile the data in accordance with these 3939
formats. These profile formats shall: 3940

(1) Include all of the data gathered under this section in 3941
a manner that facilitates comparison among school districts and 3942
among school buildings within each school district; 3943

(2) Present the data on academic achievement levels as 3944
assessed by the testing of student achievement maintained 3945
pursuant to division (B)(1)(d) of this section. 3946

(H)(1) The state board shall, in accordance with the 3947
procedures it adopts, annually prepare a statewide report for 3948
all school districts and the general public that includes the 3949
profile of each of the school districts developed pursuant to 3950
division (G) of this section. Copies of the report shall be sent 3951
to each school district. 3952

(2) The state board shall, in accordance with the 3953
procedures it adopts, annually prepare an individual report for 3954
each school district and the general public that includes the 3955
profiles of each of the school buildings in that school district 3956
developed pursuant to division (G) of this section. Copies of 3957
the report shall be sent to the superintendent of the district 3958
and to each member of the district board of education. 3959

(3) Copies of the reports received from the state board 3960
under divisions (H)(1) and (2) of this section shall be made 3961
available to the general public at each school district's 3962
offices. Each district board of education shall make copies of 3963
each report available to any person upon request and payment of 3964
a reasonable fee for the cost of reproducing the report. The 3965
board shall annually publish in a newspaper of general 3966
circulation in the school district, at least twice during the 3967
two weeks prior to the week in which the reports will first be 3968
available, a notice containing the address where the reports are 3969
available and the date on which the reports will be available. 3970

(I) Any data that is collected or maintained pursuant to 3971
this section and that identifies an individual pupil is not a 3972
public record for the purposes of section 149.43 of the Revised 3973
Code. 3974

(J) As used in this section: 3975

(1) "School district" means any city, local, exempted 3976
village, or joint vocational school district and, in accordance 3977
with section 3314.17 of the Revised Code, any community school. 3978
As used in division (L) of this section, "school district" also 3979
includes any educational service center or other educational 3980
entity required to submit data using the system established 3981
under this section. 3982

(2) "Cost" means any expenditure for operating expenses 3983
made by a school district excluding any expenditures for debt 3984
retirement except for payments made to any commercial lending 3985
institution for any loan approved pursuant to section 3313.483 3986
of the Revised Code. 3987

(K) Any person who removes data from the information 3988
system established under this section for the purpose of 3989
releasing it to any person not entitled under law to have access 3990
to such information is subject to section 2913.42 of the Revised 3991
Code prohibiting tampering with data. 3992

(L) (1) In accordance with division (L) (2) of this section 3993
and the rules adopted under division (L) (10) of this section, 3994
the department of education may sanction any school district 3995
that reports incomplete or inaccurate data, reports data that 3996
does not conform to data requirements and descriptions published 3997
by the department, fails to report data in a timely manner, or 3998
otherwise does not make a good faith effort to report data as 3999

required by this section. 4000

(2) If the department decides to sanction a school 4001
district under this division, the department shall take the 4002
following sequential actions: 4003

(a) Notify the district in writing that the department has 4004
determined that data has not been reported as required under 4005
this section and require the district to review its data 4006
submission and submit corrected data by a deadline established 4007
by the department. The department also may require the district 4008
to develop a corrective action plan, which shall include 4009
provisions for the district to provide mandatory staff training 4010
on data reporting procedures. 4011

(b) Withhold up to ten per cent of the total amount of 4012
state funds due to the district for the current fiscal year and, 4013
if not previously required under division (L) (2) (a) of this 4014
section, require the district to develop a corrective action 4015
plan in accordance with that division; 4016

(c) Withhold an additional amount of up to twenty per cent 4017
of the total amount of state funds due to the district for the 4018
current fiscal year; 4019

(d) Direct department staff or an outside entity to 4020
investigate the district's data reporting practices and make 4021
recommendations for subsequent actions. The recommendations may 4022
include one or more of the following actions: 4023

(i) Arrange for an audit of the district's data reporting 4024
practices by department staff or an outside entity; 4025

(ii) Conduct a site visit and evaluation of the district; 4026

(iii) Withhold an additional amount of up to thirty per 4027

cent of the total amount of state funds due to the district for 4028
the current fiscal year; 4029

(iv) Continue monitoring the district's data reporting; 4030

(v) Assign department staff to supervise the district's 4031
data management system; 4032

(vi) Conduct an investigation to determine whether to 4033
suspend or revoke the license of any district employee in 4034
accordance with division (N) of this section; 4035

(vii) If the district is issued a report card under 4036
section 3302.03 of the Revised Code, indicate on the report card 4037
that the district has been sanctioned for failing to report data 4038
as required by this section; 4039

(viii) If the district is issued a report card under 4040
section 3302.03 of the Revised Code and incomplete or inaccurate 4041
data submitted by the district likely caused the district to 4042
receive a higher performance rating than it deserved under that 4043
section, issue a revised report card for the district; 4044

(ix) Any other action designed to correct the district's 4045
data reporting problems. 4046

(3) Any time the department takes an action against a 4047
school district under division (L)(2) of this section, the 4048
department shall make a report of the circumstances that 4049
prompted the action. The department shall send a copy of the 4050
report to the district superintendent or chief administrator and 4051
maintain a copy of the report in its files. 4052

(4) If any action taken under division (L)(2) of this 4053
section resolves a school district's data reporting problems to 4054
the department's satisfaction, the department shall not take any 4055

further actions described by that division. If the department 4056
withheld funds from the district under that division, the 4057
department may release those funds to the district, except that 4058
if the department withheld funding under division (L) (2) (c) of 4059
this section, the department shall not release the funds 4060
withheld under division (L) (2) (b) of this section and, if the 4061
department withheld funding under division (L) (2) (d) of this 4062
section, the department shall not release the funds withheld 4063
under division (L) (2) (b) or (c) of this section. 4064

(5) Notwithstanding anything in this section to the 4065
contrary, the department may use its own staff or an outside 4066
entity to conduct an audit of a school district's data reporting 4067
practices any time the department has reason to believe the 4068
district has not made a good faith effort to report data as 4069
required by this section. If any audit conducted by an outside 4070
entity under division (L) (2) (d) (i) or (5) of this section 4071
confirms that a district has not made a good faith effort to 4072
report data as required by this section, the district shall 4073
reimburse the department for the full cost of the audit. The 4074
department may withhold state funds due to the district for this 4075
purpose. 4076

(6) Prior to issuing a revised report card for a school 4077
district under division (L) (2) (d) (viii) of this section, the 4078
department may hold a hearing to provide the district with an 4079
opportunity to demonstrate that it made a good faith effort to 4080
report data as required by this section. The hearing shall be 4081
conducted by a referee appointed by the department. Based on the 4082
information provided in the hearing, the referee shall recommend 4083
whether the department should issue a revised report card for 4084
the district. If the referee affirms the department's contention 4085
that the district did not make a good faith effort to report 4086

data as required by this section, the district shall bear the 4087
full cost of conducting the hearing and of issuing any revised 4088
report card. 4089

(7) If the department determines that any inaccurate data 4090
reported under this section caused a school district to receive 4091
excess state funds in any fiscal year, the district shall 4092
reimburse the department an amount equal to the excess funds, in 4093
accordance with a payment schedule determined by the department. 4094
The department may withhold state funds due to the district for 4095
this purpose. 4096

(8) Any school district that has funds withheld under 4097
division (L)(2) of this section may appeal the withholding in 4098
accordance with Chapter 119. of the Revised Code. 4099

(9) In all cases of a disagreement between the department 4100
and a school district regarding the appropriateness of an action 4101
taken under division (L)(2) of this section, the burden of proof 4102
shall be on the district to demonstrate that it made a good 4103
faith effort to report data as required by this section. 4104

(10) The state board of education shall adopt rules under 4105
Chapter 119. of the Revised Code to implement division (L) of 4106
this section. 4107

(M) No information technology center or school district 4108
shall acquire, change, or update its student administration 4109
software package to manage and report data required to be 4110
reported to the department unless it converts to a student 4111
software package that is certified by the department. 4112

(N) The state board of education, in accordance with 4113
sections 3319.31 and 3319.311 of the Revised Code, may suspend 4114
or revoke a license as defined under division (A) of section 4115

3319.31 of the Revised Code that has been issued to any school 4116
district employee found to have willfully reported erroneous, 4117
inaccurate, or incomplete data to the education management 4118
information system. 4119

(O) No person shall release or maintain any information 4120
about any student in violation of this section. Whoever violates 4121
this division is guilty of a misdemeanor of the fourth degree. 4122

(P) The department shall disaggregate the data collected 4123
under division (B) (1) (n) of this section according to the race 4124
and socioeconomic status of the students assessed. 4125

(Q) If the department cannot compile any of the 4126
information required by division (H) of section 3302.03 of the 4127
Revised Code based upon the data collected under this section, 4128
the department shall develop a plan and a reasonable timeline 4129
for the collection of any data necessary to comply with that 4130
division. 4131

Sec. 3301.16. Pursuant to standards prescribed by the 4132
state board of education as provided in division (D) of section 4133
3301.07 of the Revised Code, the state board shall classify and 4134
charter school districts and individual schools within each 4135
district except that no charter shall be granted to a nonpublic 4136
school unless the school complies with ~~divisions~~ division (K) ~~(1)~~ 4137
~~and (L)~~ of section 3301.0711, ~~as applicable,~~ and section 4138
3313.612 of the Revised Code. 4139

In the course of considering the charter of a new school 4140
district created under section 3311.26 or 3311.38 of the Revised 4141
Code, the state board shall require the party proposing creation 4142
of the district to submit to the board a map, certified by the 4143
county auditor of the county in which the proposed new district 4144

is located, showing the boundaries of the proposed new district. 4145
In the case of a proposed new district located in more than one 4146
county, the map shall be certified by the county auditor of each 4147
county in which the proposed district is located. 4148

The state board shall revoke the charter of any school 4149
district or school which fails to meet the standards for 4150
elementary and high schools as prescribed by the board. The 4151
state board shall also revoke the charter of any nonpublic 4152
school that does not comply with ~~divisions~~ division (K) ~~(1)~~ and 4153
~~(L)~~ of section 3301.0711, ~~if applicable,~~ and section 3313.612 of 4154
the Revised Code. 4155

In the issuance and revocation of school district or 4156
school charters, the state board shall be governed by the 4157
provisions of Chapter 119. of the Revised Code. 4158

No school district, or individual school operated by a 4159
school district, shall operate without a charter issued by the 4160
state board under this section. 4161

In case a school district charter is revoked pursuant to 4162
this section, the state board may dissolve the school district 4163
and transfer its territory to one or more adjacent districts. An 4164
equitable division of the funds, property, and indebtedness of 4165
the school district shall be made by the state board among the 4166
receiving districts. The board of education of a receiving 4167
district shall accept such territory pursuant to the order of 4168
the state board. Prior to dissolving the school district, the 4169
state board shall notify the appropriate educational service 4170
center governing board and all adjacent school district boards 4171
of education of its intention to do so. Boards so notified may 4172
make recommendations to the state board regarding the proposed 4173
dissolution and subsequent transfer of territory. Except as 4174

provided in section 3301.161 of the Revised Code, the transfer 4175
ordered by the state board shall become effective on the date 4176
specified by the state board, but the date shall be at least 4177
thirty days following the date of issuance of the order. 4178

A high school is one of higher grade than an elementary 4179
school, in which instruction and training are given in 4180
accordance with sections 3301.07 and 3313.60 of the Revised Code 4181
and which also offers other subjects of study more advanced than 4182
those taught in the elementary schools and such other subjects 4183
as may be approved by the state board of education. 4184

An elementary school is one in which instruction and 4185
training are given in accordance with sections 3301.07 and 4186
3313.60 of the Revised Code and which offers such other subjects 4187
as may be approved by the state board of education. In districts 4188
wherein a junior high school is maintained, the elementary 4189
schools in that district may be considered to include only the 4190
work of the first six school years inclusive, plus the 4191
kindergarten year. 4192

Sec. 3301.162. (A) If the governing authority of a 4193
chartered nonpublic school intends to close the school, the 4194
governing authority shall notify all of the following of that 4195
intent prior to closing the school: 4196

(1) The department of education; 4197

(2) ~~The school district that receives auxiliary services~~ 4198
~~funding under division (E) of section 3317.024 of the Revised~~ 4199
~~Code on behalf of the students enrolled in the school;~~ 4200

~~(3)~~The accrediting association that most recently 4201
accredited the school for purposes of chartering the school in 4202
accordance with the rules of the state board of education, if 4203

applicable; 4204

~~(4)~~ (3) If the school has been designated as a STEM school 4205
equivalent under section 3326.032 of the Revised Code, the STEM 4206
committee established under section 3326.02 of the Revised Code. 4207

The notice shall include the school year and, if possible, 4208
the actual date the school will close. 4209

(B) The chief administrator of each chartered nonpublic 4210
school that closes shall deposit the school's records with 4211
~~either:~~ 4212

~~(1) The~~ the accrediting association that most recently 4213
accredited the school for purposes of chartering the school in 4214
accordance with the rules of the state board, if applicable; 4215

~~(2) The school district that received auxiliary services~~ 4216
~~funding under division (E) of section 3317.024 of the Revised~~ 4217
~~Code on behalf of the students enrolled in the school.~~ 4218

~~The school district that receives the records may charge~~ 4219
~~for and receive a one-time reimbursement from auxiliary services~~ 4220
~~funding under division (E) of section 3317.024 of the Revised~~ 4221
~~Code for costs the district incurred to store the records.~~ 4222

Sec. 3301.163. (A) ~~Beginning July 1, 2015, any~~ Any third- 4223
grade student who attends a chartered nonpublic school ~~with a~~ 4224
~~scholarship awarded under either the educational choice~~ 4225
~~scholarship pilot program, prescribed in sections 3310.01 to~~ 4226
~~3310.17, or the pilot project scholarship program prescribed in~~ 4227
~~sections 3313.974 to 3313.979 of the Revised Code,~~ shall be 4228
subject to the third-grade reading guarantee retention 4229
provisions under division (A) (2) of section 3313.608 of the 4230
Revised Code, including the exemptions prescribed by that 4231
division. For purposes of determining if a child with a 4232

disability is exempt from retention under this section, an 4233
individual services plan created for the child that has been 4234
reviewed by either the student's school district of residence or 4235
the school district in which the chartered nonpublic school is 4236
located and that specifies that the student is not subject to 4237
retention shall be considered in the same manner as an 4238
individualized education program or plan under section 504 of 4239
the "Rehabilitation Act of 1973," 87 Stat. 355, 29 U.S.C. 794, 4240
as amended, as prescribed by division (A) (2) of section 3313.608 4241
of the Revised Code. 4242

As used in this section, "child with a disability" and 4243
"school district of residence" have the same meanings as in 4244
section 3323.01 of the Revised Code. 4245

(B) (1) Each chartered nonpublic school that enrolls 4246
students in any of grades kindergarten through three ~~and that~~ 4247
~~accepts students under the educational choice scholarship pilot~~ 4248
~~program or the pilot project scholarship program~~ shall adopt 4249
policies and procedures for the annual assessment of the reading 4250
skills of those students. Each school may use the diagnostic 4251
assessment to measure reading ability for the appropriate grade 4252
level prescribed in division (D) of section 3301.079 of the 4253
Revised Code. If the school uses such assessments, the 4254
department of education shall furnish them to the chartered 4255
nonpublic school. 4256

(2) For each student identified as having reading skills 4257
below grade level, the school shall do both of the following: 4258

(a) Provide to the student's parent or guardian, in 4259
writing, all of the following: 4260

(i) Notification that the student has been identified as 4261

having a substantial deficiency in reading; 4262

(ii) Notification that if the student attains a score in 4263
the range designated under division (A) (3) of section 3301.0710 4264
of the Revised Code on the assessment prescribed under that 4265
section to measure skill in English language arts expected at 4266
the end of third grade, the student shall be retained unless the 4267
student is exempt under division (A) (1) of section 3313.608 of 4268
the Revised Code. 4269

(b) Provide intensive reading instruction services, as 4270
determined appropriate by the school, to each student identified 4271
under this section. 4272

(C) Each chartered nonpublic school subject to this 4273
section annually shall report to the department the number of 4274
students identified as reading at grade level and the number of 4275
students identified as reading below grade level. 4276

Sec. 3302.10. (A) The superintendent of public instruction 4277
shall establish an academic distress commission for any school 4278
district that meets one of the following conditions: 4279

(1) The district has received an overall grade of "F" 4280
under division (C) (3) of section 3302.03 of the Revised Code for 4281
three consecutive years. 4282

(2) An academic distress commission established for the 4283
district under former section 3302.10 of the Revised Code was 4284
still in existence ~~on the effective date of this section~~ October 4285
15, 2015, and has been in existence for at least four years. 4286

(B) (1) The academic distress commission shall consist of 4287
five members as follows: 4288

(a) Three members appointed by the state superintendent, 4289

one of whom is a resident in the county in which a majority of 4290
the district's territory is located; 4291

(b) One member appointed by the president of the district 4292
board of education, who shall be a teacher employed by the 4293
district; 4294

(c) One member appointed by the mayor of the municipality 4295
in which a majority of the district's territory is located or, 4296
if no such municipality exists, by the mayor of a municipality 4297
selected by the state superintendent in which the district has 4298
territory. 4299

Appointments to the commission shall be made within thirty 4300
days after the district is notified that it is subject to this 4301
section. Members of the commission shall serve at the pleasure 4302
of their appointing authority. The state superintendent shall 4303
designate a chairperson for the commission from among the 4304
members appointed by the state superintendent. The chairperson 4305
shall call and conduct meetings, set meeting agendas, and serve 4306
as a liaison between the commission and the chief executive 4307
officer appointed under division (C) (1) of this section. 4308

(2) In the case of a school district that meets the 4309
condition in division (A) (2) of this section, the academic 4310
distress commission established for the district under former 4311
section 3302.10 of the Revised Code shall be abolished and a new 4312
academic distress commission shall be appointed for the district 4313
pursuant to division (B) (1) of this section. 4314

(C) (1) Within sixty days after the state superintendent 4315
has designated a chairperson for the academic distress 4316
commission, the commission shall appoint a chief executive 4317
officer for the district, who shall be paid by the department of 4318

education and shall serve at the pleasure of the commission. The 4319
individual appointed as chief executive officer shall have high- 4320
level management experience in the public or private sector. The 4321
chief executive officer shall exercise complete operational, 4322
managerial, and instructional control of the district, which 4323
shall include, but shall not be limited to, the following powers 4324
and duties, but the chief executive officer may delegate, in 4325
writing, specific powers or duties to the district board or 4326
district superintendent: 4327

(a) Replacing school administrators and central office 4328
staff; 4329

(b) Assigning employees to schools and approving 4330
transfers; 4331

(c) Hiring new employees; 4332

(d) Defining employee responsibilities and job 4333
descriptions; 4334

(e) Establishing employee compensation; 4335

(f) Allocating teacher class loads; 4336

(g) Conducting employee evaluations; 4337

(h) Making reductions in staff under section 3319.17, 4338
3319.171, or 3319.172 of the Revised Code; 4339

(i) Setting the school calendar; 4340

(j) Creating a budget for the district; 4341

(k) Contracting for services for the district; 4342

(l) Modifying policies and procedures established by the 4343
district board; 4344

(m) Establishing grade configurations of schools;	4345
(n) Determining the school curriculum;	4346
(o) Selecting instructional materials and assessments;	4347
(p) Setting class sizes;	4348
(q) Providing for staff professional development.	4349
(2) If an improvement coordinator was previously appointed	4350
for the district pursuant to division (A) of section 3302.04 of	4351
the Revised Code, that position shall be terminated. However,	4352
nothing in this section shall prohibit the chief executive	4353
officer from employing the same individual or other staff to	4354
perform duties or functions previously performed by the	4355
improvement coordinator.	4356
(D) The academic distress commission, in consultation with	4357
the state superintendent and the chief executive officer, shall	4358
be responsible for expanding high-quality school choice options	4359
in the district. The commission, in consultation with the state	4360
superintendent, may create an entity to act as a high-quality	4361
school accelerator for schools not operated by the district. The	4362
accelerator shall promote high-quality schools in the district,	4363
lead improvement efforts for underperforming schools, recruit	4364
high-quality sponsors for community schools, attract new high-	4365
quality schools to the district, and increase the overall	4366
capacity of schools to deliver a high-quality education for	4367
students. Any accelerator shall be an independent entity and the	4368
chief executive officer shall have no authority over the	4369
accelerator.	4370
(E) (1) Within thirty days after the chief executive	4371
officer is appointed, the chief executive officer shall convene	4372
a group of community stakeholders. The purpose of the group	4373

shall be to develop expectations for academic improvement in the 4374
district and to assist the district in building relationships 4375
with organizations in the community that can provide needed 4376
services to students. Members of the group shall include, but 4377
shall not be limited to, educators, civic and business leaders, 4378
and representatives of institutions of higher education and 4379
government service agencies. Within ninety days after the chief 4380
executive officer is appointed, the chief executive officer also 4381
shall convene a smaller group of community stakeholders for each 4382
school operated by the district to develop expectations for 4383
academic improvement in that school. The group convened for each 4384
school shall have teachers employed in the school and parents of 4385
students enrolled in the school among its members. 4386

(2) The chief executive officer shall create a plan to 4387
improve the district's academic performance. In creating the 4388
plan, the chief executive officer shall consult with the groups 4389
convened under division (E)(1) of this section. The chief 4390
executive officer also shall consider the availability of 4391
funding to ensure sustainability of the plan. The plan shall 4392
establish clear, measurable performance goals for the district 4393
and for each school operated by the district. The performance 4394
goals shall include, but not be limited to, the performance 4395
measures prescribed for report cards issued under section 4396
3302.03 of the Revised Code. Within ninety days after the chief 4397
executive officer is appointed, the chief executive officer 4398
shall submit the plan to the academic distress commission for 4399
approval. Within thirty days after the submission of the plan, 4400
the commission shall approve the plan or suggest modifications 4401
to the plan that will render it acceptable. If the commission 4402
suggests modifications, the chief executive officer may revise 4403
the plan before resubmitting it to the commission. The chief 4404

executive officer shall resubmit the plan, whether revised or 4405
not, within fifteen days after the commission suggests 4406
modifications. The commission shall approve the plan within 4407
thirty days after the plan is resubmitted. Upon approval of the 4408
plan by the commission, the chief executive officer shall 4409
implement the plan. 4410

(F) Notwithstanding any provision to the contrary in 4411
Chapter 4117. of the Revised Code, if the district board has 4412
entered into, modified, renewed, or extended a collective 4413
bargaining agreement on or after ~~the effective date of this~~ 4414
~~section~~ October 15, 2015, that contains provisions relinquishing 4415
one or more of the rights or responsibilities listed in division 4416
(C) of section 4117.08 of the Revised Code, those provisions are 4417
not enforceable and the chief executive officer and the district 4418
board shall resume holding those rights or responsibilities as 4419
if the district board had not relinquished them in that 4420
agreement until such time as both the academic distress 4421
commission ceases to exist and the district board agrees to 4422
relinquish those rights or responsibilities in a new collective 4423
bargaining agreement. For purposes of this section, "collective 4424
bargaining agreement" shall include any labor contract or 4425
agreement in effect with any applicable bargaining 4426
representative. The chief executive officer and the district 4427
board are not required to bargain on subjects reserved to the 4428
management and direction of the school district, including, but 4429
not limited to, the rights or responsibilities listed in 4430
division (C) of section 4117.08 of the Revised Code. The way in 4431
which these subjects and these rights or responsibilities may 4432
affect the wages, hours, terms and conditions of employment, or 4433
the continuation, modification, or deletion of an existing 4434
provision of a collective bargaining agreement is not subject to 4435

collective bargaining or effects bargaining under Chapter 4117. 4436
of the Revised Code. The provisions of this paragraph apply to a 4437
collective bargaining agreement entered into, modified, renewed, 4438
or extended on or after ~~the effective date of this section~~ 4439
October 15, 2015, and those provisions are deemed to be part of 4440
that agreement regardless of whether the district satisfied the 4441
conditions prescribed in division (A) of this section at the 4442
time the district entered into that agreement. If the district 4443
board relinquished one or more of the rights or responsibilities 4444
listed in division (C) of section 4117.08 of the Revised Code in 4445
a collective bargaining agreement entered into prior to ~~the~~ 4446
~~effective date of this section~~ October 15, 2015, and had resumed 4447
holding those rights or responsibilities pursuant to division 4448
(K) of former section 3302.10 of the Revised Code, as it existed 4449
prior to that date, the district board shall continue to hold 4450
those rights or responsibilities until such time as both the new 4451
academic distress commission appointed under this section ceases 4452
to exist upon completion of the transition period specified in 4453
division (N)(1) of this section and the district board agrees to 4454
relinquish those rights or responsibilities in a new collective 4455
bargaining agreement. 4456

(G) In each school year that the district is subject to 4457
this section, the following shall apply: 4458

(1) The chief executive officer shall implement the 4459
improvement plan approved under division (E)(2) of this section 4460
and shall review the plan annually to determine if changes are 4461
needed. The chief executive officer may modify the plan upon the 4462
approval of the modifications by the academic distress 4463
commission. 4464

(2) The chief executive officer may implement innovative 4465

education programs to do any of the following: 4466

(a) Address the physical and mental well-being of students 4467
and their families; 4468

(b) Provide mentoring; 4469

(c) Provide job resources; 4470

(d) Disseminate higher education information; 4471

(e) Offer recreational or cultural activities; 4472

(f) Provide any other services that will contribute to a 4473
successful learning environment. 4474

The chief executive officer shall establish a separate 4475
fund to support innovative education programs and shall deposit 4476
any moneys appropriated by the general assembly for the purposes 4477
of division (G) (2) of this section in the fund. The chief 4478
executive officer shall have sole authority to disburse moneys 4479
from the fund until the district is no longer subject to this 4480
section. All disbursements shall support the improvement plan 4481
approved under division (E) (2) of this section. 4482

~~(3) If the district is not a school district in which the 4483
pilot project scholarship program is operating under sections 4484
3313.974 to 3313.979 of the Revised Code, each student who is 4485
entitled to attend school in the district under section 3313.64 4486
or 3313.65 of the Revised Code and is enrolled in a school 4487
operated by the district or in a community school, or will be 4488
both enrolling in any of grades kindergarten through twelve in 4489
this state for the first time and at least five years of age by 4490
the first day of January of the following school year, shall be 4491
eligible to participate in the educational choice scholarship 4492
pilot program established under sections 3310.01 to 3310.17 of 4493~~

~~the Revised Code and an application for the student may be~~ 4494
~~submitted during the next application period.~~ 4495

~~(4)~~ Notwithstanding anything to the contrary in the 4496
Revised Code, the chief executive officer may limit, suspend, or 4497
alter any contract with an administrator that is entered into, 4498
modified, renewed, or extended by the district board on or after 4499
~~the effective date of this section, October 15, 2015,~~ provided 4500
that the chief executive officer shall not reduce any salary or 4501
base hourly rate of pay unless such salary or base hourly rate 4502
reductions are part of a uniform plan affecting all district 4503
employees and shall not reduce any insurance benefits unless 4504
such insurance benefit reductions are also applicable generally 4505
to other employees of the district. 4506

~~(5)~~ The chief executive officer shall represent the 4507
district board during any negotiations to modify, renew, or 4508
extend a collective bargaining agreement entered into by the 4509
board under Chapter 4117. of the Revised Code. 4510

(H) If the report card for the district has been issued 4511
under section 3302.03 of the Revised Code for the first school 4512
year that the district is subject to this section and the 4513
district does not meet the qualification in division (N) (1) of 4514
this section, the following shall apply: 4515

(1) The chief executive officer may reconstitute any 4516
school operated by the district. The chief executive officer 4517
shall present to the academic distress commission a plan that 4518
lists each school designated for reconstitution and explains how 4519
the chief executive officer plans to reconstitute the school. 4520
The chief executive officer may take any of the following 4521
actions to reconstitute a school: 4522

(a) Change the mission of the school or the focus of its curriculum; 4523
4524

(b) Replace the school's principal and/or administrative staff; 4525
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(c) Replace a majority of the school's staff, including teaching and nonteaching employees; 4527
4528

(d) Contract with a nonprofit or for-profit entity to manage the operations of the school. The contract may provide for the entity to supply all or some of the staff for the school. 4529
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(e) Reopen the school as a community school under Chapter 3314. of the Revised Code or a science, technology, engineering, and mathematics school under Chapter 3326. of the Revised Code; 4533
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(f) Permanently close the school. 4536

If the chief executive officer plans to reconstitute a school under division (H) (1) (e) or (f) of this section, the commission shall review the plan for that school and either approve or reject it by the thirtieth day of June of the school year. Upon approval of the plan by the commission, the chief executive officer shall reconstitute the school as outlined in the plan. 4537
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(2) Notwithstanding any provision to the contrary in Chapter 4117. of the Revised Code, the chief executive officer, in consultation with the chairperson of the academic distress commission, may reopen any collective bargaining agreement entered into, modified, renewed, or extended on or after ~~the effective date of this section~~ October 15, 2015, for the purpose of renegotiating its terms. The chief executive officer shall have the sole discretion to designate any provisions of a 4544
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collective bargaining agreement as subject to reopening by 4552
providing written notice to the bargaining representative. Any 4553
provisions designated for reopening by the chief executive 4554
officer shall be subject to collective bargaining as set forth 4555
in Chapter 4117. of the Revised Code. Any changes to the 4556
provisions subject to reopening shall take effect on the 4557
following first day of July or another date agreed to by the 4558
parties. The chief executive officer may reopen a collective 4559
bargaining agreement under division (H) (2) of this section as 4560
necessary to reconstitute a school under division (H) (1) of this 4561
section. 4562

(I) If the report card for the district has been issued 4563
under section 3302.03 of the Revised Code for the second school 4564
year that the district is subject to this section and the 4565
district does not meet the qualification in division (N) (1) of 4566
this section, the following shall apply: 4567

(1) The chief executive officer may exercise any of the 4568
powers authorized under division (H) of this section. 4569

(2) Notwithstanding any provision to the contrary in 4570
Chapter 4117. of the Revised Code, the chief executive officer 4571
may limit, suspend, or alter any provision of a collective 4572
bargaining agreement entered into, modified, renewed, or 4573
extended on or after ~~the effective date of this section~~ October 4574
15, 2015, provided that the chief executive officer shall not 4575
reduce any base hourly rate of pay and shall not reduce any 4576
insurance benefits. The decision to limit, suspend, or alter any 4577
provision of a collective bargaining agreement under this 4578
division is not subject to bargaining under Chapter 4117. of the 4579
Revised Code; however, the chief executive officer shall have 4580
the discretion to engage in effects bargaining on the way any 4581

such decision may affect wages, hours, or terms and conditions 4582
of employment. The chief executive officer may limit, suspend, 4583
or alter a provision of a collective bargaining agreement under 4584
division (I) (2) of this section as necessary to reconstitute a 4585
school under division (H) (1) of this section. 4586

(J) If the report card for the district has been issued 4587
under section 3302.03 of the Revised Code for the third school 4588
year that the district is subject to this section and the 4589
district does not meet the qualification in division (N) (1) of 4590
this section, the following shall apply: 4591

(1) The chief executive officer may exercise any of the 4592
powers authorized under division (H) or (I) of this section. 4593

(2) The chief executive officer may continue in effect a 4594
limitation, suspension, or alteration of a provision of a 4595
collective bargaining agreement issued under division (I) (2) of 4596
this section. Any such continuation shall be subject to the 4597
requirements and restrictions of that division. 4598

(K) If the report card for the district has been issued 4599
under section 3302.03 of the Revised Code for the fourth school 4600
year that the district is subject to this section and the 4601
district does not meet the qualification in division (N) (1) of 4602
this section, the following shall apply: 4603

(1) The chief executive officer may exercise any of the 4604
powers authorized under division (H), (I), or (J) of this 4605
section. 4606

(2) A new board of education shall be appointed for the 4607
district in accordance with section 3302.11 of the Revised Code. 4608
However, the chief executive officer shall retain complete 4609
operational, managerial, and instructional control of the 4610

district until the chief executive officer relinquishes that control to the district board under division (N) (1) of this section.

(L) If the report card for the district has been issued under section 3302.03 of the Revised Code for the fifth school year, or any subsequent school year, that the district is subject to this section and the district does not meet the qualification in division (N) (1) of this section, the chief executive officer may exercise any of the powers authorized under division (H), (I), (J), or (K) (1) of this section.

(M) If division (I), (J), (K), or (L) of this section applies to a district, community schools, STEM schools, chartered nonpublic schools, and other school districts that enroll students residing in the district and meet academic accountability standards shall be eligible to be paid an academic performance bonus in each fiscal year for which the general assembly appropriates funds for that purpose. The academic performance bonus is intended to give students residing in the district access to a high-quality education by encouraging high-quality schools to enroll those students.

(N) (1) When a district subject to this section receives an overall grade of "C" or higher under division (C) (3) of section 3302.03 of the Revised Code, the district shall begin its transition out of being subject to this section. Except as provided in division (N) (2) of this section, the transition period shall last until the district has received an overall grade higher than "F" under division (C) (3) of section 3302.03 of the Revised Code for two consecutive school years after the transition period begins. The overall grade of "C" or higher that qualifies the district to begin the transition period shall

not count as one of the two consecutive school years. During the 4641
transition period, the conditions described in divisions (F) to 4642
(L) of this section for the school year prior to the school year 4643
in which the transition period begins shall continue to apply 4644
and the chief executive officer shall work closely with the 4645
district board and district superintendent to increase their 4646
ability to resume control of the district and sustain the 4647
district's academic improvement over time. Upon completion of 4648
the transition period, the chief executive officer shall 4649
relinquish all operational, managerial, and instructional 4650
control of the district to the district board and district 4651
superintendent and the academic distress commission shall cease 4652
to exist. 4653

(2) If the district receives an overall grade of "F" under 4654
division (C) (3) of section 3302.03 of the Revised Code at any 4655
time during the transition period, the transition period shall 4656
end and the district shall be fully subject to this section 4657
again. The district shall resume being fully subject to this 4658
section at the point it began its transition out of being 4659
subject to this section and the division in divisions (H) to (L) 4660
of this section that would have applied to the district had the 4661
district not qualified to begin its transition under division 4662
(N) (1) of this section shall apply to the district. 4663

(O) If at any time there are no longer any schools 4664
operated by the district due to reconstitution or other closure 4665
of the district's schools under this section, the academic 4666
distress commission shall cease to exist and the chief executive 4667
officer shall cease to exercise any powers with respect to the 4668
district. 4669

~~(P) Beginning on the effective date of this section~~ 4670

October 15, 2015, each collective bargaining agreement entered 4671
into by a school district board of education under Chapter 4117. 4672
of the Revised Code shall incorporate the provisions of this 4673
section. 4674

(Q) The chief executive officer, the members of the 4675
academic distress commission, the state superintendent, and any 4676
person authorized to act on behalf of or assist them shall not 4677
be personally liable or subject to any suit, judgment, or claim 4678
for damages resulting from the exercise of or failure to 4679
exercise the powers, duties, and functions granted to them in 4680
regard to their functioning under this section, but the chief 4681
executive officer, commission, state superintendent, and such 4682
other persons shall be subject to mandamus proceedings to compel 4683
performance of their duties under this section. 4684

(R) The state superintendent shall not exempt any district 4685
from this section by approving an application for an innovative 4686
education pilot program submitted by the district under section 4687
3302.07 of the Revised Code. 4688

Sec. 3302.12. (A) (1) Except as provided in divisions (C) 4689
and (D) of this section, this section applies to a school 4690
building that is ranked according to performance index score 4691
under section 3302.21 of the Revised Code in the lowest five per 4692
cent of public school buildings statewide for three consecutive 4693
years and that meets any combination of the following for three 4694
consecutive years: 4695

(a) The school building is declared to be under an 4696
academic watch or in a state of academic emergency under section 4697
3302.03 of the Revised Code; 4698

(b) The school building that has received a grade of "F" 4699

for the value-added progress dimension under division (A) (1) (e), 4700
(B) (1) (e), or (C) (1) (e) of section 3302.03 of the Revised Code; 4701

(c) The school building that has received an overall grade 4702
of "F" under section 3302.03 of the Revised Code. 4703

(2) In the case of a building to which this section 4704
applies, the district board of education in control of that 4705
building shall do one of the following at the conclusion of the 4706
school year in which the building first becomes subject to this 4707
section: 4708

(a) Close the school and direct the district 4709
superintendent to reassign the students enrolled in the school 4710
to other school buildings that demonstrate higher academic 4711
achievement; 4712

(b) Contract with another school district or a nonprofit 4713
or for-profit entity with a demonstrated record of effectiveness 4714
to operate the school; 4715

(c) Replace the principal and all teaching staff of the 4716
school and, upon request from the new principal, exempt the 4717
school from all requested policies and regulations of the board 4718
regarding curriculum and instruction. The board also shall 4719
distribute funding to the school in an amount that is at least 4720
equal to the product of the per pupil amount of state and local 4721
revenues received by the district multiplied by the student 4722
population of the school. 4723

(d) Reopen the school as a conversion community school 4724
under Chapter 3314. of the Revised Code. 4725

(B) If an action taken by the board under division (A) (2) 4726
of this section causes the district to no longer maintain all 4727
grades kindergarten through twelve, as required by section 4728

3311.29 of the Revised Code, the board shall enter into a 4729
contract with another school district ~~pursuant to section~~ 4730
~~3327.04 of the Revised Code~~ for enrollment of students in the 4731
schools of that other district to the extent necessary to comply 4732
with the requirement of section 3311.29 of the Revised Code. 4733
Notwithstanding any provision of the Revised Code to the 4734
contrary, if the board enters into and maintains such a contract 4735
~~under section 3327.04 of the Revised Code~~, the district shall 4736
not be considered to have failed to comply with the requirement 4737
of section 3311.29 of the Revised Code. If, however, the 4738
district board fails to or is unable to enter into or maintain 4739
such a contract, the state board of education shall take all 4740
necessary actions to dissolve the district as provided in 4741
division (A) of section 3311.29 of the Revised Code. 4742

(C) If a particular school is required to restructure 4743
under this section and a petition with respect to that same 4744
school has been filed and verified under divisions (B) and (C) 4745
of section 3302.042 of the Revised Code, the provisions of that 4746
section and the petition filed and verified under it shall 4747
prevail over the provisions of this section and the school shall 4748
be restructured under that section. However, if division (D)(1), 4749
(2), or (3) of section 3302.042 of the Revised Code also applies 4750
to the school, the school shall be subject to restructuring 4751
under this section and not section 3302.042 of the Revised Code. 4752

If the provisions of this section conflict in any way with 4753
the requirements of federal law, federal law shall prevail over 4754
the provisions of this section. 4755

(D) If a school is restructured under this section, 4756
section 3302.042 or 3302.10 of the Revised Code, or federal law, 4757
the school shall not be required to restructure again under 4758

state law for three consecutive years after the implementation 4759
of that prior restructuring. 4760

Sec. 3311.20. (A) A joint vocational school district board 4761
of education by a vote of at least two-thirds of its full 4762
membership may, at any time, submit to the electors of the joint 4763
vocational school district the question of issuing bonds of such 4764
district for the purpose of paying the cost of purchasing a site 4765
or enlargement thereof, and for the erection and equipment of 4766
buildings, or for the purpose of enlarging, improving, or 4767
rebuilding thereof, and also the necessity of a levy of a tax 4768
outside the limitation imposed by Section 2 of Article XII, Ohio 4769
Constitution, to pay the interest on and retire such bonds. The 4770
proceedings for such election and for the issuance and sale of 4771
such bonds shall be the same as required of a board of education 4772
by Chapter 133. of the Revised Code, provided that such bond 4773
issue may be submitted to the electors and such bonds may be 4774
issued for any one or more improvements which the district is 4775
authorized to acquire or construct, notwithstanding the fact 4776
that such improvements may not be for one purpose under Chapter 4777
133. of the Revised Code. Notes may be issued in anticipation of 4778
such bonds as provided in section 133.22 of the Revised Code. 4779
The joint vocational school district board of education shall be 4780
the taxing authority of the district as this term is used in 4781
Chapter 133. of the Revised Code. The annual levy necessary to 4782
pay the debt charges on such bonds shall be extended by the 4783
auditor of each county in which territory of the joint 4784
vocational school district is located on the tax lists of the 4785
school districts in ~~his~~ the auditor's county participating in 4786
the joint vocational school district for each year for which the 4787
levy is made and shall be placed for collection on the tax 4788
duplicates of such districts in ~~his~~ the auditor's county to be 4789

collected at the same time and in the same manner as other taxes 4790
on such duplicates. Such taxes authorized by this section when 4791
collected shall be paid to the treasurer of the joint vocational 4792
school district and deposited by ~~him~~ the treasurer to the credit 4793
of the bond retirement fund. 4794

(B) For tax year 2020 and every tax year thereafter, a 4795
joint vocational school district board of education shall not 4796
levy a tax under the authority of this section, regardless of 4797
the tax year to which the tax first applies. 4798

Sec. 3311.21. (A) In addition to the resolutions 4799
authorized by sections 5705.194, 5705.199, 5705.21, 5705.212, 4800
and 5705.213 of the Revised Code, the board of education of a 4801
joint vocational or cooperative education school district by a 4802
vote of two-thirds of its full membership may at any time adopt 4803
a resolution declaring the necessity to levy a tax in excess of 4804
the ten-mill limitation for a period not to exceed ten years to 4805
provide funds for any one or more of the following purposes, 4806
which may be stated in the following manner in such resolution, 4807
the ballot, and the notice of election: purchasing a site or 4808
enlargement thereof and for the erection and equipment of 4809
buildings; for the purpose of enlarging, improving, or 4810
rebuilding thereof; for the purpose of providing for the current 4811
expenses of the joint vocational or cooperative school district; 4812
or for a continuing period for the purpose of providing for the 4813
current expenses of the joint vocational or cooperative 4814
education school district. The resolution shall specify the 4815
amount of the proposed rate and, if a renewal, whether the levy 4816
is to renew all, or a portion of, the existing levy, and shall 4817
specify the first year in which the levy will be imposed. If the 4818
levy provides for but is not limited to current expenses, the 4819
resolution shall apportion the annual rate of the levy between 4820

current expenses and the other purpose or purposes. Such 4821
apportionment may but need not be the same for each year of the 4822
levy, but the respective portions of the rate actually levied 4823
each year for current expenses and the other purpose or purposes 4824
shall be limited by such apportionment. The portion of any such 4825
rate actually levied for current expenses of a joint vocational 4826
or cooperative education school district shall be used in 4827
applying division (A) of section 3317.01 of the Revised Code. 4828
The portion of any such rate not apportioned to the current 4829
expenses of a joint vocational or cooperative education school 4830
district shall be used in applying division (B) of this section. 4831
On the adoption of such resolution, the joint vocational or 4832
cooperative education school district board of education shall 4833
certify the resolution to the board of elections of the county 4834
containing the most populous portion of the district, which 4835
board shall receive resolutions for filing and send them to the 4836
boards of elections of each county in which territory of the 4837
district is located, furnish all ballots for the election as 4838
provided in section 3505.071 of the Revised Code, and prepare 4839
the election notice; and the board of elections of each county 4840
in which the territory of such district is located shall make 4841
the other necessary arrangements for the submission of the 4842
question to the electors of the joint vocational or cooperative 4843
education school district at the next primary or general 4844
election occurring not less than ninety days after the 4845
resolution was received from the joint vocational or cooperative 4846
education school district board of education, or at a special 4847
election to be held at a time designated by the district board 4848
of education consistent with the requirements of section 3501.01 4849
of the Revised Code, which date shall not be earlier than ninety 4850
days after the adoption and certification of the resolution. 4851

The board of elections of the county or counties in which 4852
territory of the joint vocational or cooperative education 4853
school district is located shall cause to be published in a 4854
newspaper of general circulation in that district an 4855
advertisement of the proposed tax levy question, together with a 4856
statement of the amount of the proposed levy once a week for two 4857
consecutive weeks or as provided in section 7.16 of the Revised 4858
Code, prior to the election at which the question is to appear 4859
on the ballot. If the board of elections operates and maintains 4860
a web site, the board also shall post the advertisement on its 4861
web site for thirty days prior to that election. 4862

If a majority of the electors voting on the question of 4863
levying such tax vote in favor of the levy, the joint vocational 4864
or cooperative education school district board of education 4865
shall annually make the levy within the district at the rate 4866
specified in the resolution and ballot or at any lesser rate, 4867
and the county auditor of each affected county shall annually 4868
place the levy on the tax list and duplicate of each school 4869
district in the county having territory in the joint vocational 4870
or cooperative education school district. The taxes realized 4871
from the levy shall be collected at the same time and in the 4872
same manner as other taxes on the duplicate, and the taxes, when 4873
collected, shall be paid to the treasurer of the joint 4874
vocational or cooperative education school district and 4875
deposited to a special fund, which shall be established by the 4876
joint vocational or cooperative education school district board 4877
of education for all revenue derived from any tax levied 4878
pursuant to this section and for the proceeds of anticipation 4879
notes which shall be deposited in such fund. After the approval 4880
of the levy, the joint vocational or cooperative education 4881
school district board of education may anticipate a fraction of 4882

the proceeds of the levy and from time to time, during the life 4883
of the levy, but in any year prior to the time when the tax 4884
collection from the levy so anticipated can be made for that 4885
year, issue anticipation notes in an amount not exceeding fifty 4886
per cent of the estimated proceeds of the levy to be collected 4887
in each year up to a period of five years after the date of the 4888
issuance of the notes, less an amount equal to the proceeds of 4889
the levy obligated for each year by the issuance of anticipation 4890
notes, provided that the total amount maturing in any one year 4891
shall not exceed fifty per cent of the anticipated proceeds of 4892
the levy for that year. Each issue of notes shall be sold as 4893
provided in Chapter 133. of the Revised Code, and shall, except 4894
for such limitation that the total amount of such notes maturing 4895
in any one year shall not exceed fifty per cent of the 4896
anticipated proceeds of the levy for that year, mature serially 4897
in substantially equal installments, during each year over a 4898
period not to exceed five years after their issuance. 4899

(B) Prior to the application of section 319.301 of the 4900
Revised Code, the rate of a levy that is limited to, or to the 4901
extent that it is apportioned to, purposes other than current 4902
expenses shall be reduced in the same proportion in which the 4903
district's total valuation increases during the life of the levy 4904
because of additions to such valuation that have resulted from 4905
improvements added to the tax list and duplicate. 4906

(C) The form of ballot cast at an election under division 4907
(A) of this section shall be as prescribed by section 5705.25 of 4908
the Revised Code. 4909

(D) For tax year 2020 and every tax year thereafter, the 4910
board of education of a joint vocational or cooperative 4911
education school district board of education shall not levy a 4912

tax under the authority of this section, regardless of the tax 4913
year to which the tax first applies. 4914

Sec. 3311.39. A city, local, or exempted village school 4915
district may enter into a memorandum of understanding with 4916
another city, local, or exempted village school district 4917
providing for one of the districts to manage the other district. 4918
This document shall be filed with the state board of education 4919
prior to the date on which it takes effect. 4920

Sec. 3313.29. The treasurer of each board of education 4921
shall keep an account of all school funds of the district. The 4922
treasurer shall receive all vouchers for payments and 4923
disbursements made to and by the board and preserve such 4924
vouchers for a period of ten years unless copied or reproduced 4925
according to the procedure prescribed in section 9.01 of the 4926
Revised Code. Thereafter, such vouchers may be destroyed by the 4927
treasurer upon applying to and obtaining an order from the 4928
school district records commission in the manner prescribed by 4929
section 149.381 of the Revised Code, except that it shall not be 4930
necessary to copy or reproduce such vouchers before their 4931
destruction. The treasurer shall render a statement to the board 4932
and to the superintendent of the school district, monthly, or 4933
more often if required, showing the revenues and receipts from 4934
whatever sources derived, the various appropriations made by the 4935
board, the expenditures and disbursements therefrom, the 4936
purposes thereof, the balances remaining in each appropriation, 4937
and the assets and liabilities of the school district. At the 4938
end of the fiscal year such statement shall be a complete 4939
exhibit of the financial affairs of the school district which 4940
may be published and distributed with the approval of the board. 4941
All monthly and yearly statements as required in this section 4942
shall be available for examination by the public. 4943

~~On request of the principal or other chief administrator of any nonpublic school located within the school district's territory, the treasurer shall provide such principal or administrator with an account of the moneys received by the district under division (E) of section 3317.024 of the Revised Code as reported to the district's board in the treasurer's most recent monthly statement.~~

Sec. 3313.55. The board of education of any school district in which is located a state, district, county, or municipal hospital for children with epilepsy or any public institution, except state institutions for the care and treatment of delinquent, unstable, or socially maladjusted children, shall make provision for the education of all educable children therein; except that in the event another school district within the same county or an adjoining county is the source of sixty per cent or more of the children in said hospital or institution, the board of that school district shall make provision for the education of all the children therein. In any case in which a board provides educational facilities under this section, the board that provides the facilities shall be entitled to all moneys authorized for the attendance of pupils as provided in Chapter 3317. of the Revised Code, ~~tuition as provided in section 3317.08 of the Revised Code,~~ and such additional compensation as is provided for crippled children in sections 3323.01 to 3323.12 of the Revised Code. Any board that provides the educational facilities for children in county or municipal institutions established for the care and treatment of children who are delinquent, unstable, or socially maladjusted shall not be entitled to any moneys provided for crippled children in sections 3323.01 to 3323.12 of the Revised Code.

Sec. 3313.64. (A) As used in this section and in section

3313.65 of the Revised Code: 4975

(1) (a) Except as provided in division (A) (1) (b) of this 4976
section, "parent" means either parent, unless the parents are 4977
separated or divorced or their marriage has been dissolved or 4978
annulled, in which case "parent" means the parent who is the 4979
residential parent and legal custodian of the child. When a 4980
child is in the legal custody of a government agency or a person 4981
other than the child's natural or adoptive parent, "parent" 4982
means the parent with residual parental rights, privileges, and 4983
responsibilities. When a child is in the permanent custody of a 4984
government agency or a person other than the child's natural or 4985
adoptive parent, "parent" means the parent who was divested of 4986
parental rights and responsibilities for the care of the child 4987
and the right to have the child live with the parent and be the 4988
legal custodian of the child and all residual parental rights, 4989
privileges, and responsibilities. 4990

(b) When a child is the subject of a power of attorney 4991
executed under sections 3109.51 to 3109.62 of the Revised Code, 4992
"parent" means the grandparent designated as attorney in fact 4993
under the power of attorney. When a child is the subject of a 4994
caretaker authorization affidavit executed under sections 4995
3109.64 to 3109.73 of the Revised Code, "parent" means the 4996
grandparent that executed the affidavit. 4997

(2) "Legal custody," "permanent custody," and "residual 4998
parental rights, privileges, and responsibilities" have the same 4999
meanings as in section 2151.011 of the Revised Code. 5000

(3) "School district" or "district" means a city, local, 5001
or exempted village school district and excludes any school 5002
operated in an institution maintained by the department of youth 5003
services. 5004

(4) Except as used in division (C) (2) of this section, 5005
"home" means a home, institution, foster home, group home, or 5006
other residential facility in this state that receives and cares 5007
for children, to which any of the following applies: 5008

(a) The home is licensed, certified, or approved for such 5009
purpose by the state or is maintained by the department of youth 5010
services. 5011

(b) The home is operated by a person who is licensed, 5012
certified, or approved by the state to operate the home for such 5013
purpose. 5014

(c) The home accepted the child through a placement by a 5015
person licensed, certified, or approved to place a child in such 5016
a home by the state. 5017

(d) The home is a children's home created under section 5018
5153.21 or 5153.36 of the Revised Code. 5019

(5) "Agency" means all of the following: 5020

(a) A public children services agency; 5021

(b) An organization that holds a certificate issued by the 5022
Ohio department of job and family services in accordance with 5023
the requirements of section 5103.03 of the Revised Code and 5024
assumes temporary or permanent custody of children through 5025
commitment, agreement, or surrender, and places children in 5026
family homes for the purpose of adoption; 5027

(c) Comparable agencies of other states or countries that 5028
have complied with applicable requirements of section 2151.39 of 5029
the Revised Code or as applicable, sections 5103.20 to 5103.22 5030
or 5103.23 to 5103.237 of the Revised Code. 5031

(6) A child is placed for adoption if either of the 5032

following occurs: 5033

(a) An agency to which the child has been permanently 5034
committed or surrendered enters into an agreement with a person 5035
pursuant to section 5103.16 of the Revised Code for the care and 5036
adoption of the child. 5037

(b) The child's natural parent places the child pursuant 5038
to section 5103.16 of the Revised Code with a person who will 5039
care for and adopt the child. 5040

(7) "Preschool child with a disability" has the same 5041
meaning as in section 3323.01 of the Revised Code. 5042

(8) "Child," unless otherwise indicated, includes 5043
preschool children with disabilities. 5044

(9) "Active duty" means active duty pursuant to an 5045
executive order of the president of the United States, an act of 5046
the congress of the United States, or section 5919.29 or 5923.21 5047
of the Revised Code. 5048

(B) Except as otherwise provided in section 3321.01 of the 5049
Revised Code for admittance to kindergarten and first grade, a 5050
child who is at least five but under twenty-two years of age and 5051
any preschool child with a disability shall be admitted to 5052
school as provided in this division. 5053

A school district shall maintain the necessary capacity 5054
for admitting children under this division, division (E) of this 5055
section, divisions (F) (1) to (7) of this section, divisions (F) 5056
(9) to (14) of this section, and section 3313.65 of the Revised 5057
Code. It shall give first priority for admission to these 5058
children before admitting children who are entitled to attend 5059
school in another district. 5060

(1) A child shall be admitted to the schools of the school district in which the child's parent resides. 5061
5062

(2) Except as provided in division (B) of section 2151.362 and section 3317.30 of the Revised Code, a child who does not reside in the district where the child's parent resides shall be admitted to the schools of the district in which the child resides if any of the following applies: 5063
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5065
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5067

(a) The child is in the legal or permanent custody of a government agency or a person other than the child's natural or adoptive parent. 5068
5069
5070

(b) The child resides in a home. 5071

(c) The child requires special education. 5072

(3) A child who is not entitled under division (B) (2) of this section to be admitted to the schools of the district where the child resides and who is residing with a resident of this state with whom the child has been placed for adoption shall be admitted to the schools of the district where the child resides unless either of the following applies: 5073
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5075
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(a) The placement for adoption has been terminated. 5079

(b) Another school district is required to admit the child under division (B) (1) of this section. 5080
5081

Division (B) of this section does not prohibit the board of education of a school district from placing a child with a disability who resides in the district in a special education program outside of the district or its schools in compliance with Chapter 3323. of the Revised Code. 5082
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5086

(C) A—On and after the effective date of this amendment, a school district shall not charge tuition for children admitted 5087
5088

under division (B) ~~(1) or (3)~~, (E), or (F) of this section or 5089
section 3313.65 of the Revised Code. ~~If~~ 5090

Prior to the effective date of this amendment, if the 5091
district admits a child under division (B) (2) of this section, 5092
tuition shall be paid to the district that admits the child as 5093
provided in divisions (C) (1) to (3) of this section, unless 5094
division (C) (4) of this section applies to the child: 5095

(1) If the child receives special education in accordance 5096
with Chapter 3323. of the Revised Code, the school district of 5097
residence, as defined in section 3323.01 of the Revised Code, 5098
shall pay tuition for the child in accordance with section 5099
3323.091, 3323.13, 3323.14, or 3323.141 of the Revised Code 5100
regardless of who has custody of the child or whether the child 5101
resides in a home. 5102

(2) For a child that does not receive special education in 5103
accordance with Chapter 3323. of the Revised Code, except as 5104
otherwise provided in division (C) (2) (d) of this section, if the 5105
child is in the permanent or legal custody of a government 5106
agency or person other than the child's parent, tuition shall be 5107
paid by: 5108

(a) The district in which the child's parent resided at 5109
the time the court removed the child from home or at the time 5110
the court vested legal or permanent custody of the child in the 5111
person or government agency, whichever occurred first; 5112

(b) If the parent's residence at the time the court 5113
removed the child from home or placed the child in the legal or 5114
permanent custody of the person or government agency is unknown, 5115
tuition shall be paid by the district in which the child resided 5116
at the time the child was removed from home or placed in legal 5117

or permanent custody, whichever occurred first; 5118

(c) If a school district cannot be established under 5119
division (C) (2) (a) or (b) of this section, tuition shall be paid 5120
by the district determined as required by section 2151.362 of 5121
the Revised Code by the court at the time it vests custody of 5122
the child in the person or government agency; 5123

(d) If at the time the court removed the child from home 5124
or vested legal or permanent custody of the child in the person 5125
or government agency, whichever occurred first, one parent was 5126
in a residential or correctional facility or a juvenile 5127
residential placement and the other parent, if living and not in 5128
such a facility or placement, was not known to reside in this 5129
state, tuition shall be paid by the district determined under 5130
division (D) of section 3313.65 of the Revised Code as the 5131
district required to pay any tuition while the parent was in 5132
such facility or placement; 5133

(e) If the department of education has determined, 5134
pursuant to division (A) (2) of section 2151.362 of the Revised 5135
Code, that a school district other than the one named in the 5136
court's initial order, or in a prior determination of the 5137
department, is responsible to bear the cost of educating the 5138
child, the district so determined shall be responsible for that 5139
cost. 5140

(3) If the child is not in the permanent or legal custody 5141
of a government agency or person other than the child's parent 5142
and the child resides in a home, tuition shall be paid by one of 5143
the following: 5144

(a) The school district in which the child's parent 5145
resides; 5146

(b) If the child's parent is not a resident of this state, 5147
the home in which the child resides. 5148

(4) Division (C) (4) of this section applies to any child 5149
who is admitted to a school district under division (B) (2) of 5150
this section, resides in a home that is not a foster home, a 5151
home maintained by the department of youth services, a detention 5152
facility established under section 2152.41 of the Revised Code, 5153
or a juvenile facility established under section 2151.65 of the 5154
Revised Code, receives educational services at the home or 5155
facility in which the child resides pursuant to a contract 5156
between the home or facility and the school district providing 5157
those services, and does not receive special education. 5158

In the case of a child to which division (C) (4) of this 5159
section applies, the total educational cost to be paid for the 5160
child shall be determined by a formula approved by the 5161
department of education, which formula shall be designed to 5162
calculate a per diem cost for the educational services provided 5163
to the child for each day the child is served and shall reflect 5164
the total actual cost incurred in providing those services. The 5165
department shall certify the total educational cost to be paid 5166
for the child to both the school district providing the 5167
educational services and, if different, the school district that 5168
is responsible to pay tuition for the child. The department 5169
shall deduct the certified amount from the state basic aid funds 5170
payable under Chapter 3317. of the Revised Code to the district 5171
responsible to pay tuition and shall pay that amount to the 5172
district providing the educational services to the child. 5173

(D) This division shall not apply after the effective date 5174
of this amendment. 5175

Tuition required to be paid under divisions (C) (2) and (3) 5176

(a) of this section shall be computed in accordance with section 5177
3317.08 of the Revised Code. Tuition required to be paid under 5178
division (C) (3) (b) of this section shall be computed in 5179
accordance with section 3317.081 of the Revised Code. If a home 5180
fails to pay the tuition required by division (C) (3) (b) of this 5181
section, the board of education providing the education may 5182
recover in a civil action the tuition and the expenses incurred 5183
in prosecuting the action, including court costs and reasonable 5184
attorney's fees. If the prosecuting attorney or city director of 5185
law represents the board in such action, costs and reasonable 5186
attorney's fees awarded by the court, based upon the prosecuting 5187
attorney's, director's, or one of their designee's time spent 5188
preparing and presenting the case, shall be deposited in the 5189
county or city general fund. 5190

(E) A board of education may enroll a child ~~free of any~~ 5191
~~tuition obligation~~ for a period not to exceed sixty days, on the 5192
sworn statement of an adult resident of the district that the 5193
resident has initiated legal proceedings for custody of the 5194
child. 5195

~~(F) In the case of any individual entitled to attend~~ 5196
~~school under this division, no tuition shall be charged by the~~ 5197
~~school district of attendance and no other school district shall~~ 5198
~~be required to pay tuition for the individual's attendance.~~ 5199
~~Notwithstanding division (B), (C), or (E) of this section:~~ 5200

(1) All persons at least eighteen but under twenty-two 5201
years of age who live apart from their parents, support 5202
themselves by their own labor, and have not successfully 5203
completed the high school curriculum or the individualized 5204
education program developed for the person by the high school 5205
pursuant to section 3323.08 of the Revised Code, are entitled to 5206

attend school in the district in which they reside. 5207

(2) Any child under eighteen years of age who is married 5208
is entitled to attend school in the child's district of 5209
residence. 5210

(3) A child is entitled to attend school in the district 5211
in which either of the child's parents is employed if the child 5212
has a medical condition that may require emergency medical 5213
attention. The parent of a child entitled to attend school under 5214
division (F) (3) of this section shall submit to the board of 5215
education of the district in which the parent is employed a 5216
statement from the child's physician certifying that the child's 5217
medical condition may require emergency medical attention. The 5218
statement shall be supported by such other evidence as the board 5219
may require. 5220

(4) Any child residing with a person other than the 5221
child's parent is entitled, for a period not to exceed twelve 5222
months, to attend school in the district in which that person 5223
resides if the child's parent files an affidavit with the 5224
superintendent of the district in which the person with whom the 5225
child is living resides stating all of the following: 5226

(a) That the parent is serving outside of the state in the 5227
armed services of the United States; 5228

(b) That the parent intends to reside in the district upon 5229
returning to this state; 5230

(c) The name and address of the person with whom the child 5231
is living while the parent is outside the state. 5232

(5) Any child under the age of twenty-two years who, after 5233
the death of a parent, resides in a school district other than 5234
the district in which the child attended school at the time of 5235

the parent's death is entitled to continue to attend school in 5236
the district in which the child attended school at the time of 5237
the parent's death for the remainder of the school year, subject 5238
to approval of that district board. 5239

(6) A child under the age of twenty-two years who resides 5240
with a parent who is having a new house built in a school 5241
district outside the district where the parent is residing is 5242
entitled to attend school for a period of time in the district 5243
where the new house is being built. In order to be entitled to 5244
such attendance, the parent shall provide the district 5245
superintendent with the following: 5246

(a) A sworn statement explaining the situation, revealing 5247
the location of the house being built, and stating the parent's 5248
intention to reside there upon its completion; 5249

(b) A statement from the builder confirming that a new 5250
house is being built for the parent and that the house is at the 5251
location indicated in the parent's statement. 5252

(7) A child under the age of twenty-two years residing 5253
with a parent who has a contract to purchase a house in a school 5254
district outside the district where the parent is residing and 5255
who is waiting upon the date of closing of the mortgage loan for 5256
the purchase of such house is entitled to attend school for a 5257
period of time in the district where the house is being 5258
purchased. In order to be entitled to such attendance, the 5259
parent shall provide the district superintendent with the 5260
following: 5261

(a) A sworn statement explaining the situation, revealing 5262
the location of the house being purchased, and stating the 5263
parent's intent to reside there; 5264

(b) A statement from a real estate broker or bank officer 5265
confirming that the parent has a contract to purchase the house, 5266
that the parent is waiting upon the date of closing of the 5267
mortgage loan, and that the house is at the location indicated 5268
in the parent's statement. 5269

~~The district superintendent shall establish a period of~~ 5270
~~time not to exceed ninety days during which the child entitled~~ 5271
~~to attend school under division (F) (6) or (7) of this section~~ 5272
~~may attend without tuition obligation.~~ A student attending a 5273
school under division (F) (6) or (7) of this section shall be 5274
eligible to participate in interscholastic athletics under the 5275
auspices of that school, provided the board of education of the 5276
school district where the student's parent resides, by a formal 5277
action, releases the student to participate in interscholastic 5278
athletics at the school where the student is attending, and 5279
provided the student receives any authorization required by a 5280
public agency or private organization of which the school 5281
district is a member exercising authority over interscholastic 5282
sports. 5283

(8) A child whose parent is a full-time employee of a 5284
city, local, or exempted village school district, or of an 5285
educational service center, may be admitted to the schools of 5286
the district where the child's parent is employed, or in the 5287
case of a child whose parent is employed by an educational 5288
service center, in the district that serves the location where 5289
the parent's job is primarily located, provided the district 5290
board of education establishes such an admission policy by 5291
resolution adopted by a majority of its members. Any such policy 5292
shall take effect on the first day of the school year and the 5293
effective date of any amendment or repeal may not be prior to 5294
the first day of the subsequent school year. The policy shall be 5295

uniformly applied to all such children and shall provide for the 5296
admission of any such child upon request of the parent. No child 5297
may be admitted under this policy after the first day of classes 5298
of any school year. 5299

(9) A child who is with the child's parent under the care 5300
of a shelter for victims of domestic violence, as defined in 5301
section 3113.33 of the Revised Code, is entitled to attend 5302
school ~~free~~ in the district in which the child is with the 5303
child's parent, ~~and no other school district shall be required~~ 5304
~~to pay tuition for the child's attendance in that school~~ 5305
~~district.~~ 5306

The enrollment of a child in a school district under this 5307
division shall not be denied due to a delay in the school 5308
district's receipt of any records required under section 5309
3313.672 of the Revised Code or any other records required for 5310
enrollment. Any days of attendance and any credits earned by a 5311
child while enrolled in a school district under this division 5312
shall be transferred to and accepted by any school district in 5313
which the child subsequently enrolls. The state board of 5314
education shall adopt rules to ensure compliance with this 5315
division. 5316

(10) Any child under the age of twenty-two years whose 5317
parent has moved out of the school district after the 5318
commencement of classes in the child's senior year of high 5319
school is entitled, subject to the approval of that district 5320
board, to attend school in the district in which the child 5321
attended school at the time of the parental move for the 5322
remainder of the school year and for one additional semester or 5323
equivalent term. A district board may also adopt a policy 5324
specifying extenuating circumstances under which a student may 5325

continue to attend school under division (F)(10) of this section 5326
for an additional period of time in order to successfully 5327
complete the high school curriculum for the individualized 5328
education program developed for the student by the high school 5329
pursuant to section 3323.08 of the Revised Code. 5330

(11) As used in this division, "grandparent" means a 5331
parent of a parent of a child. A child under the age of twenty- 5332
two years who is in the custody of the child's parent, resides 5333
with a grandparent, and does not require special education is 5334
entitled to attend the schools of the district in which the 5335
child's grandparent resides, provided that, prior to such 5336
attendance in any school year, the board of education of the 5337
school district in which the child's grandparent resides and the 5338
board of education of the school district in which the child's 5339
parent resides enter into a written agreement specifying that 5340
good cause exists for such attendance, describing the nature of 5341
this good cause, and consenting to such attendance. 5342

In lieu of a consent form signed by a parent, a board of 5343
education may request the grandparent of a child attending 5344
school in the district in which the grandparent resides pursuant 5345
to division (F)(11) of this section to complete any consent form 5346
required by the district, including any authorization required 5347
by sections 3313.712, 3313.713, 3313.716, and 3313.718 of the 5348
Revised Code. Upon request, the grandparent shall complete any 5349
consent form required by the district. A school district shall 5350
not incur any liability solely because of its receipt of a 5351
consent form from a grandparent in lieu of a parent. 5352

Division (F)(11) of this section does not create, and 5353
shall not be construed as creating, a new cause of action or 5354
substantive legal right against a school district, a member of a 5355

board of education, or an employee of a school district. This 5356
section does not affect, and shall not be construed as 5357
affecting, any immunities from defenses to tort liability 5358
created or recognized by Chapter 2744. of the Revised Code for a 5359
school district, member, or employee. 5360

(12) A child under the age of twenty-two years is entitled 5361
to attend school in a school district other than the district in 5362
which the child is entitled to attend school under division (B), 5363
(C), or (E) of this section provided that, prior to such 5364
attendance in any school year, both of the following occur: 5365

(a) The superintendent of the district in which the child 5366
is entitled to attend school under division (B), (C), or (E) of 5367
this section contacts the superintendent of another district for 5368
purposes of this division; 5369

(b) The superintendents of both districts enter into a 5370
written agreement that consents to the attendance and specifies 5371
that the purpose of such attendance is to protect the student's 5372
physical or mental well-being or to deal with other extenuating 5373
circumstances deemed appropriate by the superintendents. 5374

~~While an agreement is in effect under this division for a 5375
student who is not receiving special education under Chapter 5376
3323. of the Revised Code and notwithstanding Chapter 3327. of 5377
the Revised Code, the board of education of neither school 5378
district involved in the agreement is required to provide 5379
transportation for the student to and from the school where the 5380
student attends. 5381~~

A student attending a school of a district pursuant to 5382
this division shall be allowed to participate in all student 5383
activities, including interscholastic athletics, at the school 5384

where the student is attending on the same basis as any student 5385
who has always attended the schools of that district while of 5386
compulsory school age. 5387

(13) All school districts shall comply with the "McKinney- 5388
Vento Homeless Assistance Act," 42 U.S.C.A. 11431 et seq., for 5389
the education of homeless children. Each city, local, and 5390
exempted village school district shall comply with the 5391
requirements of that act governing the provision of a free, 5392
appropriate public education, including public preschool, to 5393
each homeless child. 5394

When a child loses permanent housing and becomes a 5395
homeless person, as defined in 42 U.S.C.A. 11481(5), or when a 5396
child who is such a homeless person changes temporary living 5397
arrangements, the child's parent or guardian shall have the 5398
option of enrolling the child in either of the following: 5399

(a) The child's school of origin, as defined in 42 5400
U.S.C.A. 11432(g) (3) (C); 5401

(b) The school that is operated by the school district in 5402
which the shelter where the child currently resides is located 5403
and that serves the geographic area in which the shelter is 5404
located. 5405

(14) A child under the age of twenty-two years who resides 5406
with a person other than the child's parent is entitled to 5407
attend school in the school district in which that person 5408
resides if both of the following apply: 5409

(a) That person has been appointed, through a military 5410
power of attorney executed under section 574(a) of the "National 5411
Defense Authorization Act for Fiscal Year 1994," 107 Stat. 1674 5412
(1993), 10 U.S.C. 1044b, or through a comparable document 5413

necessary to complete a family care plan, as the parent's agent 5414
for the care, custody, and control of the child while the parent 5415
is on active duty as a member of the national guard or a reserve 5416
unit of the armed forces of the United States or because the 5417
parent is a member of the armed forces of the United States and 5418
is on a duty assignment away from the parent's residence. 5419

(b) The military power of attorney or comparable document 5420
includes at least the authority to enroll the child in school. 5421

The entitlement to attend school in the district in which 5422
the parent's agent under the military power of attorney or 5423
comparable document resides applies until the end of the school 5424
year in which the military power of attorney or comparable 5425
document expires. 5426

(G) A board of education, after approving admission, may 5427
waive tuition for students who will temporarily reside in the 5428
district and who are either of the following: 5429

(1) Residents or domiciliaries of a foreign nation who 5430
request admission as foreign exchange students; 5431

(2) Residents or domiciliaries of the United States but 5432
not of Ohio who request admission as participants in an exchange 5433
program operated by a student exchange organization. 5434

(H) ~~Pursuant to sections 3311.211, 3313.90, 3319.01,~~ 5435
~~3323.04, 3327.04, and 3327.06 of the Revised Code, a~~ A child may 5436
attend school or participate in a special education program in a 5437
school district other than in the district where the child is 5438
entitled to attend school under division (B) of this section, 5439
division (E) of this section, divisions (F) (1) to (7) of this 5440
section, divisions (F) (9) to (14) of this section, and section 5441
3313.65 of the Revised Code, so long as that district has given 5442

first priority for admission to children who are entitled to 5443
attend school in the district as provided in division (B) of 5444
this section. 5445

(I) (1) Notwithstanding anything to the contrary in this 5446
section or section 3313.65 of the Revised Code, a child under 5447
twenty-two years of age may attend school in the school district 5448
in which the child, at the end of the first full week of October 5449
of the school year, was entitled to attend school as otherwise 5450
provided under this section or section 3313.65 of the Revised 5451
Code, if at that time the child was enrolled in the schools of 5452
the district but since that time the child or the child's parent 5453
has relocated to a new address located outside of that school 5454
district and within the same county as the child's or parent's 5455
address immediately prior to the relocation. The child may 5456
continue to attend school in the district, and at the school to 5457
which the child was assigned at the end of the first full week 5458
of October of the current school year, for the balance of the 5459
school year. Division (I) (1) of this section applies only if 5460
both of the following conditions are satisfied: 5461

(a) The board of education of the school district in which 5462
the child was entitled to attend school at the end of the first 5463
full week in October and of the district to which the child or 5464
child's parent has relocated each has adopted a policy to enroll 5465
children described in division (I) (1) of this section. 5466

(b) The child's parent provides written notification of 5467
the relocation outside of the school district to the 5468
superintendent of each of the two school districts. 5469

(2) At the beginning of the school year following the 5470
school year in which the child or the child's parent relocated 5471
outside of the school district as described in division (I) (1) 5472

of this section, the child is not entitled to attend school in 5473
the school district under that division. 5474

(3) Any person or entity owing tuition to the school 5475
district on behalf of the child at the end of the first full 5476
week in October, as provided in division (C) of this section, 5477
shall continue to owe such tuition to the district for the 5478
child's attendance under division (I)(1) of this section for the 5479
lesser of the balance of the school year or the balance of the 5480
time that the child attends school in the district under 5481
division (I)(1) of this section. Division (I)(3) of this section 5482
shall not apply after the effective date of this amendment. 5483

(4) A pupil who may attend school in the district under 5484
division (I)(1) of this section shall be entitled to 5485
transportation services pursuant to an agreement between the 5486
district and the district in which the child or child's parent 5487
has relocated unless the districts have not entered into such 5488
agreement, in which case the child shall be entitled to 5489
transportation services in the same manner as a pupil attending 5490
school in the district under interdistrict open enrollment as 5491
described in division (H) of section 3313.981 of the Revised 5492
Code, regardless of whether the district has adopted an open 5493
enrollment policy as described in division (B)(1)(b) or (c) of 5494
section 3313.98 of the Revised Code. Division (I)(4) of this 5495
section shall not apply after the effective date of this 5496
amendment. 5497

(J) This division does not apply after the effective date 5498
of this amendment. 5499

This division does not apply to a child receiving special 5500
education. 5501

A school district required to pay tuition pursuant to 5502
division (C) (2) or (3) of this section or section 3313.65 of the 5503
Revised Code shall have an amount deducted under division (C) of 5504
section 3317.023 of the Revised Code equal to its own tuition 5505
rate for the same period of attendance. A school district 5506
entitled to receive tuition pursuant to division (C) (2) or (3) 5507
of this section or section 3313.65 of the Revised Code shall 5508
have an amount credited under division (C) of section 3317.023 5509
of the Revised Code equal to its own tuition rate for the same 5510
period of attendance. If the tuition rate credited to the 5511
district of attendance exceeds the rate deducted from the 5512
district required to pay tuition, the department of education 5513
shall pay the district of attendance the difference from amounts 5514
deducted from all districts' payments under division (C) of 5515
section 3317.023 of the Revised Code but not credited to other 5516
school districts under such division and from appropriations 5517
made for such purpose. The treasurer of each school district 5518
shall, by the fifteenth day of January and July, furnish the 5519
superintendent of public instruction a report of the names of 5520
each child who attended the district's schools under divisions 5521
(C) (2) and (3) of this section or section 3313.65 of the Revised 5522
Code during the preceding six calendar months, the duration of 5523
the attendance of those children, the school district 5524
responsible for tuition on behalf of the child, and any other 5525
information that the superintendent requires. 5526

Upon receipt of the report the superintendent, pursuant to 5527
division (C) of section 3317.023 of the Revised Code, shall 5528
deduct each district's tuition obligations under divisions (C) 5529
(2) and (3) of this section or section 3313.65 of the Revised 5530
Code and pay to the district of attendance that amount plus any 5531
amount required to be paid by the state. 5532

(K) In the event of a disagreement, the superintendent of public instruction shall determine the school district in which the parent resides.

(L) Nothing in this section requires or authorizes, or shall be construed to require or authorize, the admission to a public school in this state of a pupil who has been permanently excluded from public school attendance by the superintendent of public instruction pursuant to sections 3301.121 and 3313.662 of the Revised Code.

(M) In accordance with division (B)(1) of this section, a child whose parent is a member of the national guard or a reserve unit of the armed forces of the United States and is called to active duty, or a child whose parent is a member of the armed forces of the United States and is ordered to a temporary duty assignment outside of the district, may continue to attend school in the district in which the child's parent lived before being called to active duty or ordered to a temporary duty assignment outside of the district, as long as the child's parent continues to be a resident of that district, and regardless of where the child lives as a result of the parent's active duty status or temporary duty assignment.
~~However, the district is not responsible for providing transportation for the child if the child lives outside of the district as a result of the parent's active duty status or temporary duty assignment.~~

Sec. 3313.6411. (A) As used in this section, "parent" has the same meaning as in section ~~3313.98~~3313.64 of the Revised Code.

(B) When a student enrolls in a school operated by a city, exempted village, or local school district, a school official

with responsibility for admissions shall provide the student's 5563
parent, during the admissions process, with a copy of the most 5564
recent report card issued under section 3302.03 of the Revised 5565
Code. 5566

Sec. 3313.65. (A) As used in this section and section 5567
3313.64 of the Revised Code: 5568

(1) A person is "in a residential facility" if the person 5569
is a resident or a resident patient of an institution, home, or 5570
other residential facility that is: 5571

(a) Licensed as a nursing home, residential care facility, 5572
or home for the aging by the director of health under section 5573
3721.02 of the Revised Code; 5574

(b) Maintained as a county home or district home by the 5575
board of county commissioners or a joint board of county 5576
commissioners under Chapter 5155. of the Revised Code; 5577

(c) Operated or administered by a board of alcohol, drug 5578
addiction, and mental health services under section 340.037 of 5579
the Revised Code, or provides residential care pursuant to 5580
contracts made under section 340.036 of the Revised Code; 5581

(d) Maintained as a state institution for the mentally ill 5582
under Chapter 5119. of the Revised Code; 5583

(e) Licensed by the department of mental health and 5584
addiction services under section 5119.33 or 5119.34 of the 5585
Revised Code; 5586

(f) Licensed as a residential facility by the department 5587
of developmental disabilities under section 5123.19 of the 5588
Revised Code; 5589

(g) Operated by the veteran's administration or another 5590

agency of the United States government; 5591

(h) Operated by the Ohio veterans' home. 5592

(2) A person is "in a correctional facility" if any of the 5593
following apply: 5594

(a) The person is an Ohio resident and is: 5595

(i) Imprisoned, as defined in section 1.05 of the Revised 5596
Code; 5597

(ii) Serving a term in a community-based correctional 5598
facility or a district community-based correctional facility; 5599

(iii) Required, as a condition of parole, a post-release 5600
control sanction, a community control sanction, transitional 5601
control, or early release from imprisonment, as a condition of 5602
shock parole or shock probation granted under the law in effect 5603
prior to July 1, 1996, or as a condition of a furlough granted 5604
under the version of section 2967.26 of the Revised Code in 5605
effect prior to March 17, 1998, to reside in a halfway house or 5606
other community residential center licensed under section 5607
2967.14 of the Revised Code or a similar facility designated by 5608
the court of common pleas that established the condition or by 5609
the adult parole authority. 5610

(b) The person is imprisoned in a state correctional 5611
institution of another state or a federal correctional 5612
institution but was an Ohio resident at the time the sentence 5613
was imposed for the crime for which the person is imprisoned. 5614

(3) A person is "in a juvenile residential placement" if 5615
the person is an Ohio resident who is under twenty-one years of 5616
age and has been removed, by the order of a juvenile court, from 5617
the place the person resided at the time the person became 5618

subject to the court's jurisdiction in the matter that resulted 5619
in the person's removal. 5620

(4) "Community control sanction" has the same meaning as 5621
in section 2929.01 of the Revised Code. 5622

(5) "Post-release control sanction" has the same meaning 5623
as in section 2967.01 of the Revised Code. 5624

(B) If the circumstances described in division (C) of this 5625
section apply, the determination of what school district must 5626
admit a child to its schools ~~and what district, if any, is~~ 5627
~~liable for tuition~~ shall be made in accordance with this 5628
section, rather than section 3313.64 of the Revised Code. 5629

(C) A child who does not reside in the school district in 5630
which the child's parent resides ~~and for whom a tuition~~ 5631
~~obligation previously has not been established under division~~ 5632
~~(C) (2) of section 3313.64 of the Revised Code~~ shall be admitted 5633
to the schools of the district in which the child resides if at 5634
least one of the child's parents is in a residential or 5635
correctional facility or a juvenile residential placement and 5636
the other parent, if living and not in such a facility or 5637
placement, is not known to reside in this state. 5638

~~(D) Regardless of who has custody or care of the child,~~ 5639
~~whether the child resides in a home, or whether the child~~ 5640
~~receives special education, if a district admits a child under~~ 5641
~~division (C) of this section, tuition shall be paid to that~~ 5642
~~district as follows:~~ 5643

~~(1) If the child's parent is in a juvenile residential~~ 5644
~~placement, by the district in which the child's parent resided~~ 5645
~~at the time the parent became subject to the jurisdiction of the~~ 5646
~~juvenile court;~~ 5647

~~(2) If the child's parent is in a correctional facility, by the district in which the child's parent resided at the time the sentence was imposed;~~ 5648
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~~(3) If the child's parent is in a residential facility, by the district in which the parent resided at the time the parent was admitted to the residential facility, except that if the parent was transferred from another residential facility, tuition shall be paid by the district in which the parent resided at the time the parent was admitted to the facility from which the parent first was transferred;~~ 5651
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~~(4) In the event of a disagreement as to which school district is liable for tuition under division (C) (1), (2), or (3) of this section, the superintendent of public instruction shall determine which district shall pay tuition.~~ 5658
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~~(E) If a child covered by division (D) of this section receives special education in accordance with Chapter 3323. of the Revised Code, the tuition shall be paid in accordance with section 3323.13 or 3323.14 of the Revised Code. Tuition for children who do not receive special education shall be paid in accordance with division (J) of section 3313.64 of the Revised Code.~~ 5662
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Sec. 3313.83. (A) (1) For the purpose of pooling resources, operating more cost effectively, minimizing administrative overhead, encouraging the sharing of resource development, and diminishing duplication, the boards of education of two or more city, local, or exempted village school districts each having a majority of its territory in a county with a population greater than one million two hundred thousand, by adopting identical resolutions, may enter into an agreement providing for the creation of a regional student education district for the 5669
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purpose of funding the following for students enrolled in those 5678
school districts, including students diagnosed as autistic and 5679
students with special needs, and their immediate family members: 5680

(a) Special education services; 5681

(b) Behavioral health services for persons with special 5682
needs. 5683

If more than eight boards of education adopt resolutions 5684
to form a regional student education district, the boards may 5685
meet at facilities of the educational service center of the 5686
county to discuss membership in the district. 5687

(2) The territory of a regional student education district 5688
at any time shall be composed of the combined territories of the 5689
school districts that are parties to the agreement at that time. 5690
Services funded by a regional student education district shall 5691
be available to all individuals enrolled in a school district 5692
that is a part of the regional student education district and 5693
members of their immediate family. 5694

(3) The agreement may be amended pursuant to terms and 5695
procedures mutually agreed to by the boards of education that 5696
are parties to the agreement. 5697

(B) Each regional student education district shall be 5698
governed by a board of directors. The superintendent of each 5699
board of education that is a party to the agreement shall serve 5700
on the board of directors. The agreement shall provide for the 5701
terms of office of directors. Directors shall receive no 5702
compensation, but shall be reimbursed, from the special fund of 5703
the regional student education district, for the reasonable and 5704
necessary expenses they incur in the performance of their duties 5705
for the district. The agreement shall provide for the conduct of 5706

the board's initial organizational meeting and for the frequency 5707
of subsequent meetings and quorum requirements. At its first 5708
meeting, the board shall designate from among its members a 5709
president and secretary in the manner provided in the agreement. 5710

The board of directors of a regional student education 5711
district is a body corporate and politic, is capable of suing 5712
and being sued, is capable of contracting within the limits of 5713
this section and the agreement governing the district, and is 5714
capable of accepting gifts, donations, bequests, or other grants 5715
of money for use in paying its expenses. The district is a 5716
public office and its directors are public officials within the 5717
meaning of section 117.01 of the Revised Code, the board of 5718
directors is a public body within the meaning of section 121.22 5719
of the Revised Code, and records of the board and of the 5720
district are public records within the meaning of section 149.43 5721
of the Revised Code. 5722

The agreement shall require the board to designate a 5723
permanent location for its offices and meeting place, and may 5724
provide for the use of such facilities and property for the 5725
provision of services by the agencies with which the board 5726
contracts under division (C) of this section. 5727

(C) (1) To provide the services identified in division (A) 5728
(1) of this section, the board of directors of a regional 5729
student education district shall provide for the hiring of 5730
employees or shall contract with one or more entities. Except as 5731
provided in division (C) (2) of this section, any entity with 5732
which the board of directors contracts to provide the services 5733
identified in division (A) (1) (b) of this section shall be a 5734
qualified nonprofit, nationally accredited agency to which both 5735
of the following apply: 5736

(a) The agency is licensed or certified by the departments 5737
of mental health and addiction services and job and family 5738
services. 5739

(b) The agency provides school-based behavioral health 5740
services. 5741

(2) The board of directors may contract with an entity 5742
that does not meet the conditions stated in division (C) (1) of 5743
this section if the services to be provided by the entity are 5744
only incidental to the services identified in division (A) (1) (b) 5745
of this section. 5746

(3) The board of directors may levy a tax throughout the 5747
district as provided in section 5705.2111 of the Revised Code, 5748
subject to the limitations of that section. The board of 5749
directors shall provide for the creation of a special fund to 5750
hold the proceeds of any tax levied under section 5705.2111 of 5751
the Revised Code and any gifts, donations, bequests, or other 5752
grants of money coming into the possession of the district. A 5753
regional student education district is a subdivision, and the 5754
board of directors is a governing body, within the meaning of 5755
section 135.01 of the Revised Code. The board of directors may 5756
not issue securities or otherwise incur indebtedness. 5757

(4) The adoption or rejection by electors of a tax levy to 5758
fund a regional student education district pursuant to section 5759
5705.2111 of the Revised Code does not alter the duty of each 5760
school district member of the regional student education 5761
district to provide special education and related services as 5762
required under Chapter 3323. of the Revised Code. On the 5763
expiration of a regional student education district levy, the 5764
state, member school districts of the regional student education 5765
district, and any other governmental entity shall not be 5766

obligated to provide replacement funding for the revenues under 5767
the expired levy. The tax levy, in whole or in part, shall not 5768
be considered a levy for current operating expenses pursuant to 5769
division (A) of section 3317.01 of the Revised Code for any of 5770
the school districts that are members of the regional student 5771
education district. 5772

(D) (1) The agreement shall provide for the manner of 5773
appointing an individual or entity to perform the duties of 5774
fiscal officer of the regional student education district. The 5775
agreement shall specify the length of time the individual or 5776
entity shall perform those duties and whether the individual or 5777
entity may be reappointed upon the completion of a term. The 5778
fiscal officer may receive compensation for performing the 5779
duties of the position and be reimbursed for reasonable expenses 5780
of performing those duties from the regional student education 5781
district's special fund. 5782

(2) The legal advisor of the board of directors of a 5783
regional student education district shall be the prosecuting 5784
attorney of the most populous county containing a school 5785
district that is a member of the regional student education 5786
district. The prosecuting attorney shall prosecute all actions 5787
against a member of the board of directors for malfeasance or 5788
misfeasance in office and shall be the legal counsel for the 5789
board and its members in all other actions brought by or against 5790
them and shall conduct those actions in the prosecuting 5791
attorney's official capacity. No compensation in addition to the 5792
prosecuting attorney's regular salary shall be allowed. 5793

(E) The board of directors of a regional student education 5794
district shall procure a policy or policies of insurance 5795
insuring the board, the fiscal officer, and the legal 5796

representative against liability on account of damage or injury 5797
to persons and property. Before procuring such insurance the 5798
board shall adopt a resolution setting forth the amount of 5799
insurance to be purchased, the necessity of the insurance, and a 5800
statement of its estimated premium cost. Insurance procured 5801
pursuant to this section shall be from one or more recognized 5802
insurance companies authorized to do business in this state. The 5803
cost of the insurance shall be paid from the district's special 5804
fund. 5805

A regional student education district is a political 5806
subdivision within the meaning of section 2744.01 of the Revised 5807
Code. 5808

(F) (1) The board of education of a school district having 5809
a majority of its territory in the county may join an existing 5810
regional student education district by adopting a resolution 5811
requesting to join as a party to the agreement and upon approval 5812
by the boards of education that currently are parties to the 5813
agreement. If a tax is levied in the regional student education 5814
district under section 5705.2111 of the Revised Code, a board of 5815
education may join the district only after a majority of 5816
qualified electors in the school district voting on the question 5817
vote in favor of levying the tax throughout the school district. 5818
A board of education joining an existing district shall have the 5819
same powers, rights, and obligations under the agreement as 5820
other boards of education that are parties to the agreement. 5821

(2) A board of education that is a party to an agreement 5822
under this section may withdraw the school district from a 5823
regional student education district by adopting a resolution. 5824
The withdrawal shall take effect on the date provided in the 5825
resolution. If a tax is levied in the regional student education 5826

district under section 5705.2111 of the Revised Code, the 5827
resolution shall take effect not later than the first day of 5828
January following adoption of the resolution. Beginning with the 5829
first day of January following adoption of the resolution, any 5830
tax levied under section 5705.2111 of the Revised Code shall not 5831
be levied within the territory of the withdrawing school 5832
district. Any collection of tax levied in the territory of the 5833
withdrawing school district under that section that has not been 5834
settled and distributed when the resolution takes effect shall 5835
be credited to the district's special fund. 5836

(G) An agreement entered into under this section shall 5837
provide for the manner of the regional student education 5838
district's dissolution. The district shall cease to exist when 5839
not more than one school district remains in the district, and 5840
the levy of any tax under section 5705.2111 of the Revised Code 5841
shall not be extended on the tax lists in any tax year beginning 5842
after the dissolution of the district. The agreement shall 5843
provide that, upon dissolution of the district, any unexpended 5844
balance in the district's special fund shall be divided among 5845
the school districts that are parties to the agreement 5846
immediately before dissolution in proportion to the taxable 5847
valuation of taxable property in the districts, and credited to 5848
their respective general funds. 5849

Sec. 3313.982. Notwithstanding division (C) (1) of section 5850
3313.97 and ~~division (C) (1) of section 3313.98~~ of the Revised 5851
Code: 5852

(A) Any school district board operating any schools on 5853
October 1, 1989, admission to which was restricted to students 5854
possessing certain academic, athletic, artistic, or other 5855
skills, may continue to restrict admission to such schools. 5856

(B) Any district board that did not operate any schools 5857
described by division (A) of this section on October 1, 1989, 5858
and that desires to begin restricting admission to any school on 5859
the basis of student academic, athletic, artistic, or other 5860
skills, may submit a plan proposing such restricted admission to 5861
the state board of education. If the board finds that the plan 5862
will generally promote increased educational opportunities for 5863
students in the district and will not unduly restrict 5864
opportunities for some students, it may approve the plan and the 5865
district board may implement it during the next ensuing school 5866
year. 5867

Sec. 3314.03. A copy of every contract entered into under 5868
this section shall be filed with the superintendent of public 5869
instruction. The department of education shall make available on 5870
its web site a copy of every approved, executed contract filed 5871
with the superintendent under this section. 5872

(A) Each contract entered into between a sponsor and the 5873
governing authority of a community school shall specify the 5874
following: 5875

(1) That the school shall be established as either of the 5876
following: 5877

(a) A nonprofit corporation established under Chapter 5878
1702. of the Revised Code, if established prior to April 8, 5879
2003; 5880

(b) A public benefit corporation established under Chapter 5881
1702. of the Revised Code, if established after April 8, 2003. 5882

(2) The education program of the school, including the 5883
school's mission, the characteristics of the students the school 5884
is expected to attract, the ages and grades of students, and the 5885

focus of the curriculum;	5886
(3) The academic goals to be achieved and the method of measurement that will be used to determine progress toward those goals, which shall include the statewide achievement assessments;	5887 5888 5889 5890
(4) Performance standards, including but not limited to all applicable report card measures set forth in section 3302.03 or 3314.017 of the Revised Code, by which the success of the school will be evaluated by the sponsor;	5891 5892 5893 5894
(5) The admission standards of section 3314.06 of the Revised Code and, if applicable, section 3314.061 of the Revised Code;	5895 5896 5897
(6) (a) Dismissal procedures;	5898
(b) A requirement that the governing authority adopt an attendance policy that includes a procedure for automatically withdrawing a student from the school if the student without a legitimate excuse fails to participate in one hundred five consecutive hours of the learning opportunities offered to the student.	5899 5900 5901 5902 5903 5904
(7) The ways by which the school will achieve racial and ethnic balance reflective of the community it serves;	5905 5906
(8) Requirements for financial audits by the auditor of state. The contract shall require financial records of the school to be maintained in the same manner as are financial records of school districts, pursuant to rules of the auditor of state. Audits shall be conducted in accordance with section 117.10 of the Revised Code.	5907 5908 5909 5910 5911 5912
(9) An addendum to the contract outlining the facilities	5913

to be used that contains at least the following information: 5914

(a) A detailed description of each facility used for 5915
instructional purposes; 5916

(b) The annual costs associated with leasing each facility 5917
that are paid by or on behalf of the school; 5918

(c) The annual mortgage principal and interest payments 5919
that are paid by the school; 5920

(d) The name of the lender or landlord, identified as 5921
such, and the lender's or landlord's relationship to the 5922
operator, if any. 5923

(10) Qualifications of teachers, including a requirement 5924
that the school's classroom teachers be licensed in accordance 5925
with sections 3319.22 to 3319.31 of the Revised Code, except 5926
that a community school may engage noncertificated persons to 5927
teach up to twelve hours per week pursuant to section 3319.301 5928
of the Revised Code. 5929

(11) That the school will comply with the following 5930
requirements: 5931

(a) The school will provide learning opportunities to a 5932
minimum of twenty-five students for a minimum of nine hundred 5933
twenty hours per school year. 5934

(b) The governing authority will purchase liability 5935
insurance, or otherwise provide for the potential liability of 5936
the school. 5937

(c) The school will be nonsectarian in its programs, 5938
admission policies, employment practices, and all other 5939
operations, and will not be operated by a sectarian school or 5940
religious institution. 5941

(d) The school will comply with sections 9.90, 9.91, 5942
109.65, 121.22, 149.43, 2151.357, 2151.421, 2313.19, 3301.0710, 5943
3301.0711, 3301.0712, 3301.0715, 3301.0729, 3301.948, 3313.472, 5944
3313.50, 3313.536, 3313.539, 3313.5310, 3313.608, 3313.609, 5945
3313.6012, 3313.6013, 3313.6014, 3313.6015, 3313.6020, 3313.643, 5946
3313.648, 3313.6411, 3313.66, 3313.661, 3313.662, 3313.666, 5947
3313.667, 3313.668, 3313.67, 3313.671, 3313.672, 3313.673, 5948
3313.69, 3313.71, 3313.716, 3313.718, 3313.719, 3313.7112, 5949
3313.721, 3313.80, 3313.814, 3313.816, 3313.817, 3313.86, 5950
3313.89, 3313.96, 3319.073, 3319.321, 3319.39, 3319.391, 5951
3319.41, 3319.46, 3321.01, 3321.041, 3321.13, 3321.14, 3321.17, 5952
3321.18, 3321.19, 3321.191, 3327.10, 4111.17, 4113.52, and 5953
5705.391 and Chapters 117., 1347., 2744., 3324., 3365., 3742., 5954
4112., 4123., 4141., and 4167. of the Revised Code as if it were 5955
a school district and will comply with section 3301.0714 of the 5956
Revised Code in the manner specified in section 3314.17 of the 5957
Revised Code. 5958

(e) The school shall comply with Chapter 102. and section 5959
2921.42 of the Revised Code. 5960

(f) The school will comply with sections 3313.61, 5961
3313.611, and 3313.614 of the Revised Code, except that for 5962
students who enter ninth grade for the first time before July 1, 5963
2010, the requirement in sections 3313.61 and 3313.611 of the 5964
Revised Code that a person must successfully complete the 5965
curriculum in any high school prior to receiving a high school 5966
diploma may be met by completing the curriculum adopted by the 5967
governing authority of the community school rather than the 5968
curriculum specified in Title XXXVIII of the Revised Code or any 5969
rules of the state board of education. Beginning with students 5970
who enter ninth grade for the first time on or after July 1, 5971
2010, the requirement in sections 3313.61 and 3313.611 of the 5972

Revised Code that a person must successfully complete the 5973
curriculum of a high school prior to receiving a high school 5974
diploma shall be met by completing the requirements prescribed 5975
in division (C) of section 3313.603 of the Revised Code, unless 5976
the person qualifies under division (D) or (F) of that section. 5977
Each school shall comply with the plan for awarding high school 5978
credit based on demonstration of subject area competency, and 5979
beginning with the 2017-2018 school year, with the updated plan 5980
that permits students enrolled in seventh and eighth grade to 5981
meet curriculum requirements based on subject area competency 5982
adopted by the state board of education under divisions (J) (1) 5983
and (2) of section 3313.603 of the Revised Code. 5984

(g) The school governing authority will submit within four 5985
months after the end of each school year a report of its 5986
activities and progress in meeting the goals and standards of 5987
divisions (A) (3) and (4) of this section and its financial 5988
status to the sponsor and the parents of all students enrolled 5989
in the school. 5990

(h) The school, unless it is an internet- or computer- 5991
based community school, will comply with section 3313.801 of the 5992
Revised Code as if it were a school district. 5993

(i) If the school is the recipient of moneys from a grant 5994
awarded under the federal race to the top program, Division (A), 5995
Title XIV, Sections 14005 and 14006 of the "American Recovery 5996
and Reinvestment Act of 2009," Pub. L. No. 111-5, 123 Stat. 115, 5997
the school will pay teachers based upon performance in 5998
accordance with section 3317.141 and will comply with section 5999
3319.111 of the Revised Code as if it were a school district. 6000

(j) If the school operates a preschool program that is 6001
licensed by the department of education under sections 3301.52 6002

to 3301.59 of the Revised Code, the school shall comply with 6003
sections 3301.50 to 3301.59 of the Revised Code and the minimum 6004
standards for preschool programs prescribed in rules adopted by 6005
the state board under section 3301.53 of the Revised Code. 6006

(k) The school will comply with sections 3313.6021 and 6007
3313.6023 of the Revised Code as if it were a school district 6008
unless it is either of the following: 6009

(i) An internet- or computer-based community school; 6010

(ii) A community school in which a majority of the 6011
enrolled students are children with disabilities as described in 6012
division (A) (4) (b) of section 3314.35 of the Revised Code. 6013

(12) Arrangements for providing health and other benefits 6014
to employees; 6015

(13) The length of the contract, which shall begin at the 6016
beginning of an academic year. No contract shall exceed five 6017
years unless such contract has been renewed pursuant to division 6018
(E) of this section. 6019

(14) The governing authority of the school, which shall be 6020
responsible for carrying out the provisions of the contract; 6021

(15) A financial plan detailing an estimated school budget 6022
for each year of the period of the contract and specifying the 6023
total estimated per pupil expenditure amount for each such year. 6024

(16) Requirements and procedures regarding the disposition 6025
of employees of the school in the event the contract is 6026
terminated or not renewed pursuant to section 3314.07 of the 6027
Revised Code; 6028

(17) Whether the school is to be created by converting all 6029
or part of an existing public school or educational service 6030

center building or is to be a new start-up school, and if it is 6031
a converted public school or service center building, 6032
specification of any duties or responsibilities of an employer 6033
that the board of education or service center governing board 6034
that operated the school or building before conversion is 6035
delegating to the governing authority of the community school 6036
with respect to all or any specified group of employees provided 6037
the delegation is not prohibited by a collective bargaining 6038
agreement applicable to such employees; 6039

(18) Provisions establishing procedures for resolving 6040
disputes or differences of opinion between the sponsor and the 6041
governing authority of the community school; 6042

(19) A provision requiring the governing authority to 6043
adopt a policy regarding the admission of students who reside 6044
outside the district in which the school is located. That policy 6045
shall comply with the admissions procedures specified in 6046
sections 3314.06 and 3314.061 of the Revised Code and, at the 6047
sole discretion of the authority, shall do one of the following: 6048

(a) Prohibit the enrollment of students who reside outside 6049
the district in which the school is located; 6050

(b) Permit the enrollment of students who reside in 6051
districts adjacent to the district in which the school is 6052
located; 6053

(c) Permit the enrollment of students who reside in any 6054
other district in the state. 6055

(20) A provision recognizing the authority of the 6056
department of education to take over the sponsorship of the 6057
school in accordance with the provisions of division (C) of 6058
section 3314.015 of the Revised Code; 6059

(21) A provision recognizing the sponsor's authority to 6060
assume the operation of a school under the conditions specified 6061
in division (B) of section 3314.073 of the Revised Code; 6062

(22) A provision recognizing both of the following: 6063

(a) The authority of public health and safety officials to 6064
inspect the facilities of the school and to order the facilities 6065
closed if those officials find that the facilities are not in 6066
compliance with health and safety laws and regulations; 6067

(b) The authority of the department of education as the 6068
community school oversight body to suspend the operation of the 6069
school under section 3314.072 of the Revised Code if the 6070
department has evidence of conditions or violations of law at 6071
the school that pose an imminent danger to the health and safety 6072
of the school's students and employees and the sponsor refuses 6073
to take such action. 6074

(23) A description of the learning opportunities that will 6075
be offered to students including both classroom-based and non- 6076
classroom-based learning opportunities that is in compliance 6077
with criteria for student participation established by the 6078
department under division (H) (2) of section 3314.08 of the 6079
Revised Code; 6080

(24) The school will comply with sections 3302.04 and 6081
3302.041 of the Revised Code, except that any action required to 6082
be taken by a school district pursuant to those sections shall 6083
be taken by the sponsor of the school. However, the sponsor 6084
shall not be required to take any action described in division 6085
(F) of section 3302.04 of the Revised Code. 6086

(25) Beginning in the 2006-2007 school year, the school 6087
will open for operation not later than the thirtieth day of 6088

September each school year, unless the mission of the school as 6089
specified under division (A) (2) of this section is solely to 6090
serve dropouts. In its initial year of operation, if the school 6091
fails to open by the thirtieth day of September, or within one 6092
year after the adoption of the contract pursuant to division (D) 6093
of section 3314.02 of the Revised Code if the mission of the 6094
school is solely to serve dropouts, the contract shall be void. 6095

(26) Whether the school's governing authority is planning 6096
to seek designation for the school as a STEM school equivalent 6097
under section 3326.032 of the Revised Code; 6098

(27) That the school's attendance and participation 6099
policies will be available for public inspection; 6100

(28) That the school's attendance and participation 6101
records shall be made available to the department of education, 6102
auditor of state, and school's sponsor to the extent permitted 6103
under and in accordance with the "Family Educational Rights and 6104
Privacy Act of 1974," 88 Stat. 571, 20 U.S.C. 1232g, as amended, 6105
and any regulations promulgated under that act, and section 6106
3319.321 of the Revised Code; 6107

(29) If a school operates using the blended learning 6108
model, as defined in section 3301.079 of the Revised Code, all 6109
of the following information: 6110

(a) An indication of what blended learning model or models 6111
will be used; 6112

(b) A description of how student instructional needs will 6113
be determined and documented; 6114

(c) The method to be used for determining competency, 6115
granting credit, and promoting students to a higher grade level; 6116

(d) The school's attendance requirements, including how 6117
the school will document participation in learning 6118
opportunities; 6119

(e) A statement describing how student progress will be 6120
monitored; 6121

(f) A statement describing how private student data will 6122
be protected; 6123

(g) A description of the professional development 6124
activities that will be offered to teachers. 6125

(30) A provision requiring that all moneys the school's 6126
operator loans to the school, including facilities loans or cash 6127
flow assistance, must be accounted for, documented, and bear 6128
interest at a fair market rate; 6129

(31) A provision requiring that, if the governing 6130
authority contracts with an attorney, accountant, or entity 6131
specializing in audits, the attorney, accountant, or entity 6132
shall be independent from the operator with which the school has 6133
contracted. 6134

(B) The community school shall also submit to the sponsor 6135
a comprehensive plan for the school. The plan shall specify the 6136
following: 6137

(1) The process by which the governing authority of the 6138
school will be selected in the future; 6139

(2) The management and administration of the school; 6140

(3) If the community school is a currently existing public 6141
school or educational service center building, alternative 6142
arrangements for current public school students who choose not 6143
to attend the converted school and for teachers who choose not 6144

to teach in the school or building after conversion; 6145

(4) The instructional program and educational philosophy 6146
of the school; 6147

(5) Internal financial controls. 6148

When submitting the plan under this division, the school 6149
shall also submit copies of all policies and procedures 6150
regarding internal financial controls adopted by the governing 6151
authority of the school. 6152

(C) A contract entered into under section 3314.02 of the 6153
Revised Code between a sponsor and the governing authority of a 6154
community school may provide for the community school governing 6155
authority to make payments to the sponsor, which is hereby 6156
authorized to receive such payments as set forth in the contract 6157
between the governing authority and the sponsor. The total 6158
amount of such payments for monitoring, oversight, and technical 6159
assistance of the school shall not exceed three per cent of the 6160
total amount of payments for operating expenses that the school 6161
receives from the state. 6162

(D) The contract shall specify the duties of the sponsor 6163
which shall be in accordance with the written agreement entered 6164
into with the department of education under division (B) of 6165
section 3314.015 of the Revised Code and shall include the 6166
following: 6167

(1) Monitor the community school's compliance with all 6168
laws applicable to the school and with the terms of the 6169
contract; 6170

(2) Monitor and evaluate the academic and fiscal 6171
performance and the organization and operation of the community 6172
school on at least an annual basis; 6173

(3) Report on an annual basis the results of the 6174
evaluation conducted under division (D) (2) of this section to 6175
the department of education and to the parents of students 6176
enrolled in the community school; 6177

(4) Provide technical assistance to the community school 6178
in complying with laws applicable to the school and terms of the 6179
contract; 6180

(5) Take steps to intervene in the school's operation to 6181
correct problems in the school's overall performance, declare 6182
the school to be on probationary status pursuant to section 6183
3314.073 of the Revised Code, suspend the operation of the 6184
school pursuant to section 3314.072 of the Revised Code, or 6185
terminate the contract of the school pursuant to section 3314.07 6186
of the Revised Code as determined necessary by the sponsor; 6187

(6) Have in place a plan of action to be undertaken in the 6188
event the community school experiences financial difficulties or 6189
closes prior to the end of a school year. 6190

(E) Upon the expiration of a contract entered into under 6191
this section, the sponsor of a community school may, with the 6192
approval of the governing authority of the school, renew that 6193
contract for a period of time determined by the sponsor, but not 6194
ending earlier than the end of any school year, if the sponsor 6195
finds that the school's compliance with applicable laws and 6196
terms of the contract and the school's progress in meeting the 6197
academic goals prescribed in the contract have been 6198
satisfactory. Any contract that is renewed under this division 6199
remains subject to the provisions of sections 3314.07, 3314.072, 6200
and 3314.073 of the Revised Code. 6201

(F) If a community school fails to open for operation 6202

within one year after the contract entered into under this 6203
section is adopted pursuant to division (D) of section 3314.02 6204
of the Revised Code or permanently closes prior to the 6205
expiration of the contract, the contract shall be void and the 6206
school shall not enter into a contract with any other sponsor. A 6207
school shall not be considered permanently closed because the 6208
operations of the school have been suspended pursuant to section 6209
3314.072 of the Revised Code. 6210

Sec. 3314.07. (A) The expiration of the contract for a 6211
community school between a sponsor and a school shall be the 6212
date provided in the contract. A successor contract may be 6213
entered into pursuant to division (E) of section 3314.03 of the 6214
Revised Code unless the contract is terminated or not renewed 6215
pursuant to this section. 6216

(B) (1) A sponsor may choose not to renew a contract at its 6217
expiration or may choose to terminate a contract prior to its 6218
expiration for any of the following reasons: 6219

(a) Failure to meet student performance requirements 6220
stated in the contract; 6221

(b) Failure to meet generally accepted standards of fiscal 6222
management; 6223

(c) Violation of any provision of the contract or 6224
applicable state or federal law; 6225

(d) Other good cause. 6226

(2) A sponsor may choose to terminate a contract prior to 6227
its expiration if the sponsor has suspended the operation of the 6228
contract under section 3314.072 of the Revised Code. 6229

(3) Not later than the fifteenth day of January in the 6230

year in which the sponsor intends to terminate or take actions 6231
not to renew the community school's contract, the sponsor shall 6232
notify the school of the proposed action in writing. The notice 6233
shall include the reasons for the proposed action in detail, the 6234
effective date of the termination or nonrenewal, and a statement 6235
that the school may, within fourteen days of receiving the 6236
notice, request an informal hearing before the sponsor. Such 6237
request must be in writing. The informal hearing shall be held 6238
within fourteen days of the receipt of a request for the 6239
hearing. Not later than fourteen days after the informal 6240
hearing, the sponsor shall issue a written decision either 6241
affirming or rescinding the decision to terminate or not renew 6242
the contract. 6243

(4) The termination of a contract under this section shall 6244
be effective upon the occurrence of the later of the following 6245
events: 6246

(a) The date the sponsor notifies the school of its 6247
decision to terminate the contract as prescribed in division (B) 6248
(3) of this section; 6249

(b) If an informal hearing is requested under division (B) 6250
(3) of this section and as a result of that hearing the sponsor 6251
affirms its decision to terminate the contract, the effective 6252
date of the termination specified in the notice issued under 6253
division (B) (3) of this section. 6254

(5) Any community school whose contract is terminated or 6255
not renewed under division (B) (1) (a) or (b) of this section 6256
shall close permanently at the end of the current school year or 6257
on a date specified in the notification of termination or 6258
nonrenewal under division (B) (3) of this section. Any community 6259
school whose contract is terminated or not renewed for failure 6260

to meet student performance requirements stated in the contract, 6261
or for failure to meet generally accepted standards of fiscal 6262
management under this division shall not enter into a contract 6263
with any other sponsor. 6264

(C) A child attending a community school whose contract 6265
has been terminated, nonrenewed, or suspended or that closes for 6266
any reason shall be admitted to the schools of the district in 6267
which the child is entitled to attend under section 3313.64 or 6268
3313.65 of the Revised Code. Any deadlines established for the 6269
purpose of admitting students under section 3313.97 ~~or 3313.98~~ 6270
of the Revised Code shall be waived for students to whom this 6271
division pertains. 6272

(D) If a community school does not intend to renew a 6273
contract with its sponsor, the community school shall notify its 6274
sponsor in writing of that fact at least one hundred eighty days 6275
prior to the expiration of the contract. Such a community school 6276
may enter into a contract with a new sponsor in accordance with 6277
section 3314.03 of the Revised Code upon the expiration of the 6278
previous contract. 6279

(E) A sponsor of a community school and the officers, 6280
directors, or employees of such a sponsor are immune from civil 6281
liability for any action authorized under this chapter or the 6282
contract entered into with the school under section 3314.03 of 6283
the Revised Code that is taken to fulfill the sponsor's 6284
responsibility to oversee and monitor the school. The sponsor 6285
and its officers, directors, or employees are not liable in 6286
damages in a tort or other civil action for harm allegedly 6287
arising from any of the following: 6288

(1) A failure of the community school or any of its 6289
officers, directors, or employees to perform any statutory or 6290

common law duty or responsibility or any other legal obligation;	6291
(2) An action or omission of the community school or any	6292
of its officers, directors, or employees that results in harm.	6293
(3) A failure of the community school or any of its	6294
officers, directors, or employees to meet the obligations of any	6295
contract or other obligation entered into on behalf of the	6296
community school and another party.	6297
(F) As used in this section:	6298
(1) "Harm" means injury, death, or loss to person or	6299
property.	6300
(2) "Tort action" means a civil action for damages for	6301
injury, death, or loss to person or property other than a civil	6302
action for damages for a breach of contract or another agreement	6303
between persons.	6304
Sec. 3314.08. (A) As used in this section:	6305
(1) (a) "Category one career-technical education student"	6306
means a student who is receiving the career-technical education	6307
services described in division (A) of section 3317.014 of the	6308
Revised Code.	6309
(b) "Category two career-technical student" means a	6310
student who is receiving the career-technical education services	6311
described in division (B) of section 3317.014 of the Revised	6312
Code.	6313
(c) "Category three career-technical student" means a	6314
student who is receiving the career-technical education services	6315
described in division (C) of section 3317.014 of the Revised	6316
Code.	6317

(d) "Category four career-technical student" means a student who is receiving the career-technical education services described in division (D) of section 3317.014 of the Revised Code.

(e) "Category five career-technical education student" means a student who is receiving the career-technical education services described in division (E) of section 3317.014 of the Revised Code.

(2) (a) "Category one limited English proficient student" means a limited English proficient student described in division (A) of section 3317.016 of the Revised Code.

(b) "Category two limited English proficient student" means a limited English proficient student described in division (B) of section 3317.016 of the Revised Code.

(c) "Category three limited English proficient student" means a limited English proficient student described in division (C) of section 3317.016 of the Revised Code.

(3) (a) "Category one special education student" means a student who is receiving special education services for a disability specified in division (A) of section 3317.013 of the Revised Code.

(b) "Category two special education student" means a student who is receiving special education services for a disability specified in division (B) of section 3317.013 of the Revised Code.

(c) "Category three special education student" means a student who is receiving special education services for a disability specified in division (C) of section 3317.013 of the Revised Code.

(d) "Category four special education student" means a student who is receiving special education services for a disability specified in division (D) of section 3317.013 of the Revised Code.

(e) "Category five special education student" means a student who is receiving special education services for a disability specified in division (E) of section 3317.013 of the Revised Code.

(f) "Category six special education student" means a student who is receiving special education services for a disability specified in division (F) of section 3317.013 of the Revised Code.

(4) "Formula amount" has the same meaning as in section 3317.02 of the Revised Code.

(5) "IEP" has the same meaning as in section 3323.01 of the Revised Code.

(6) "Resident district" means the school district in which a student is entitled to attend school under section 3313.64 or 3313.65 of the Revised Code.

(7) "State education aid" has the same meaning as in section 5751.20 of the Revised Code.

(B) The state board of education shall adopt rules requiring both of the following:

(1) The board of education of each city, exempted village, and local school district to annually report the number of students entitled to attend school in the district who are enrolled in each grade kindergarten through twelve in a community school established under this chapter, and for each

child, the community school in which the child is enrolled. 6375

(2) The governing authority of each community school 6376
established under this chapter to annually report all of the 6377
following: 6378

(a) The number of students enrolled in grades one through 6379
twelve and the full-time equivalent number of students enrolled 6380
in kindergarten in the school who are not receiving special 6381
education and related services pursuant to an IEP; 6382

(b) The number of enrolled students in grades one through 6383
twelve and the full-time equivalent number of enrolled students 6384
in kindergarten, who are receiving special education and related 6385
services pursuant to an IEP; 6386

(c) The number of students reported under division (B) (2) 6387
(b) of this section receiving special education and related 6388
services pursuant to an IEP for a disability described in each 6389
of divisions (A) to (F) of section 3317.013 of the Revised Code; 6390

(d) The full-time equivalent number of students reported 6391
under divisions (B) (2) (a) and (b) of this section who are 6392
enrolled in career-technical education programs or classes 6393
described in each of divisions (A) to (E) of section 3317.014 of 6394
the Revised Code that are provided by the community school; 6395

(e) The number of students reported under divisions (B) (2) 6396
(a) and (b) of this section who are not reported under division 6397
(B) (2) (d) of this section but who are enrolled in career- 6398
technical education programs or classes described in each of 6399
divisions (A) to (E) of section 3317.014 of the Revised Code at 6400
a joint vocational school district or another district in the 6401
career-technical planning district to which the school is 6402
assigned; 6403

(f) The number of students reported under divisions (B) (2) 6404
(a) and (b) of this section who are category one to three 6405
limited English proficient students described in each of 6406
divisions (A) to (C) of section 3317.016 of the Revised Code; 6407

(g) The number of students reported under divisions (B) (2) 6408
(a) and (b) who are economically disadvantaged, as defined by 6409
the department. A student shall not be categorically excluded 6410
from the number reported under division (B) (2) (g) of this 6411
section based on anything other than family income. 6412

(h) For each student, the city, exempted village, or local 6413
school district in which the student is entitled to attend 6414
school under section 3313.64 or 3313.65 of the Revised Code. 6415

(i) The number of students enrolled in a preschool program 6416
operated by the school that is licensed by the department of 6417
education under sections 3301.52 to 3301.59 of the Revised Code 6418
who are not receiving special education and related services 6419
pursuant to an IEP. 6420

A school district board and a community school governing 6421
authority shall include in their respective reports under 6422
division (B) of this section any child admitted in accordance 6423
with division (A) (2) of section 3321.01 of the Revised Code. 6424

A governing authority of a community school shall not 6425
include in its report under divisions (B) (2) (a) to (h) of this 6426
section any student for whom tuition is charged under division 6427
(F) of this section. 6428

(C) (1) Except as provided in division (C) (2) of this 6429
section, and subject to divisions (C) (3), (4), (5), (6), and (7) 6430
of this section, on a full-time equivalency basis, for each 6431
student enrolled in a community school established under this 6432

chapter, the department of education annually shall ~~deduct from~~ 6433
~~the state education aid of a student's resident district and, if~~ 6434
~~necessary, from the payment made to the district under sections~~ 6435
~~321.24 and 323.156 of the Revised Code and pay to the community~~ 6436
school the sum of the following: 6437

(a) ~~An opportunity grant in an amount equal to the formula-~~ 6438
~~amount. The amount calculated for the student under division (A)~~ 6439
~~of section 3317.022 of the Revised Code;~~ 6440

(b) ~~The per pupil amount of targeted assistance funds-~~ 6441
~~calculated under division (A) of section 3317.0217 of the~~ 6442
~~Revised Code for the student's resident district, as determined-~~ 6443
~~by the department, X 0.25;--~~ 6444

(c) ~~Additional state aid for special education and related~~ 6445
~~services provided under Chapter 3323. of the Revised Code as~~ 6446
~~follows:--~~ 6447

(i) ~~If the student is a category one special education-~~ 6448
~~student, the amount specified in division (A) of section~~ 6449
~~3317.013 of the Revised Code;--~~ 6450

(ii) ~~If the student is a category two special education-~~ 6451
~~student, the amount specified in division (B) of section~~ 6452
~~3317.013 of the Revised Code;--~~ 6453

(iii) ~~If the student is a category three special education-~~ 6454
~~student, the amount specified in division (C) of section~~ 6455
~~3317.013 of the Revised Code;--~~ 6456

(iv) ~~If the student is a category four special education-~~ 6457
~~student, the amount specified in division (D) of section~~ 6458
~~3317.013 of the Revised Code;--~~ 6459

(v) ~~If the student is a category five special education-~~ 6460

~~student, the amount specified in division (E) of section 3317.013 of the Revised Code;~~ 6461
6462

~~(vi) If the student is a category six special education student, the amount specified in division (F) of section 3317.013 of the Revised Code.~~ 6463
6464
6465

~~(d) If the student is in kindergarten through third grade, an additional amount of \$305, in fiscal year 2016, and \$320, in fiscal year 2017;~~ 6466
6467
6468

~~(e) If the student is economically disadvantaged, an additional amount equal to the following:~~ 6469
6470

~~\$272 X the resident district's economically disadvantaged index~~ 6471
6472

~~(f) Limited English proficiency funds as follows:~~ 6473

~~(i) If the student is a category one limited English proficient student, the amount specified in division (A) of section 3317.016 of the Revised Code;~~ 6474
6475
6476

~~(ii) If the student is a category two limited English proficient student, the amount specified in division (B) of section 3317.016 of the Revised Code;~~ 6477
6478
6479

~~(iii) If the student is a category three limited English proficient student, the amount specified in division (C) of section 3317.016 of the Revised Code.~~ 6480
6481
6482

~~(g) If the student is reported under division (B) (2) (d) of this section, career-technical education funds as follows:~~ 6483
6484

(i) If the student is a category one career-technical education student, the amount specified in division (A) of section 3317.014 of the Revised Code; 6485
6486
6487

(ii) If the student is a category two career-technical education student, the amount specified in division (B) of section 3317.014 of the Revised Code; 6488
6489
6490

(iii) If the student is a category three career-technical education student, the amount specified in division (C) of section 3317.014 of the Revised Code; 6491
6492
6493

(iv) If the student is a category four career-technical education student, the amount specified in division (D) of section 3317.014 of the Revised Code; 6494
6495
6496

(v) If the student is a category five career-technical education student, the amount specified in division (E) of section 3317.014 of the Revised Code. 6497
6498
6499

Deduction and payment of funds under division (C) (1) ~~(g)~~ (b) of this section is subject to approval by the lead district of a career-technical planning district or the department of education under section 3317.161 of the Revised Code. 6500
6501
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6503

~~(2) When deducting from the state education aid of a student's resident district for students enrolled in an internet- or computer-based community school and making payments to such school under this section, the department shall make the deductions and payments described in only divisions (C) (1) (a), (c), and (g) of this section.~~ 6504
6505
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6509

~~No deductions or payments shall be made for a student enrolled in such school under division (C) (1) (b), (d), (e), or (f) of this section.~~ If a student is enrolled in an internet- or computer-based community school, the department shall pay to the school an amount equal to the amount calculated for the student under division (C) (1) of this section minus thirty per cent of the amount calculated for the student under division (A) (1) of 6510
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6512
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6514
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section 3317.022 of the Revised Code. 6517

(3) (a) If a community school's costs for a fiscal year for 6518
a student receiving special education and related services 6519
pursuant to an IEP for a disability described in divisions (B) 6520
to (F) of section 3317.013 of the Revised Code exceed the 6521
threshold catastrophic cost for serving the student as specified 6522
in division (B) of section 3317.0214 of the Revised Code, the 6523
school may submit to the superintendent of public instruction 6524
documentation, as prescribed by the superintendent, of all its 6525
costs for that student. Upon submission of documentation for a 6526
student of the type and in the manner prescribed, the department 6527
shall pay to the community school an amount equal to the 6528
school's costs for the student in excess of the threshold 6529
catastrophic costs. 6530

(b) The community school shall report under division (C) 6531
(3) (a) of this section, and the department shall pay for, only 6532
the costs of educational expenses and the related services 6533
provided to the student in accordance with the student's 6534
individualized education program. Any legal fees, court costs, 6535
or other costs associated with any cause of action relating to 6536
the student may not be included in the amount. 6537

(4) In any fiscal year, a community school receiving funds 6538
under division (C) (1) ~~(a)~~ (b) of this section shall spend those 6539
funds only for the purposes that the department designates as 6540
approved for career-technical education expenses. Career- 6541
technical education expenses approved by the department shall 6542
include only expenses connected to the delivery of career- 6543
technical programming to career-technical students. The 6544
department shall require the school to report data annually so 6545
that the department may monitor the school's compliance with the 6546

requirements regarding the manner in which funding received 6547
under division (C) (1) ~~(g)~~ (b) of this section may be spent. 6548

(5) Notwithstanding anything to the contrary in section 6549
3313.90 of the Revised Code, except as provided in division (C) 6550
(9) of this section, all funds received under division (C) (1) ~~(g)~~ 6551
(b) of this section shall be spent in the following manner: 6552

(a) At least seventy-five per cent of the funds shall be 6553
spent on curriculum development, purchase, and implementation; 6554
instructional resources and supplies; industry-based program 6555
certification; student assessment, credentialing, and placement; 6556
curriculum specific equipment purchases and leases; career- 6557
technical student organization fees and expenses; home and 6558
agency linkages; work-based learning experiences; professional 6559
development; and other costs directly associated with career- 6560
technical education programs including development of new 6561
programs. 6562

(b) Not more than twenty-five per cent of the funds shall 6563
be used for personnel expenditures. 6564

(6) A community school shall spend the funds it receives 6565
pursuant to division (A) (4) of section 3317.022 of the Revised 6566
Code under division (C) (1) ~~(e)~~ (a) of this section in accordance 6567
with section 3317.25 of the Revised Code. 6568

~~(7) If the sum of the payments computed under divisions~~ 6569
~~(C) (1) and (8) (a) of this section for the students entitled to~~ 6570
~~attend school in a particular school district under sections~~ 6571
~~3313.64 and 3313.65 of the Revised Code exceeds the sum of that~~ 6572
~~district's state education aid and its payment under sections~~ 6573
~~321.24 and 323.156 of the Revised Code, the department shall~~ 6574
~~calculate and apply a proration factor to the payments to all~~ 6575

~~community schools under that division for the students entitled to attend school in that district.~~ 6576
6577

~~(8) (a) Subject to division (C) (7) of this section, the~~ 6578
The department annually shall pay to each community school, 6579
including each internet- or computer-based community school, an 6580
amount equal to the following: 6581

(The number of students reported by the community school 6582
under division (B) (2) (e) of this section X the formula amount 6583
X .20) 6584

~~(b) For each payment made to a community school under~~ 6585
division (C) (8) (a) of this section, the department shall deduct 6586
from the state education aid of each city, local, and exempted 6587
village school district and, if necessary, from the payment made 6588
to the district under sections 321.24 and 323.156 of the Revised 6589
Code an amount equal to the following: 6590

~~(The number of the district's students reported by the~~ 6591
community school under division (B) (2) (e) of this section X the 6592
formula amount X .20) 6593

~~(9) (8)~~ The department may waive the requirement in 6594
division (C) (5) of this section for any community school that 6595
exclusively provides one or more career-technical workforce 6596
development programs in arts and communications that are not 6597
equipment-intensive, as determined by the department. 6598

(D) A board of education sponsoring a community school may 6599
utilize local funds to make enhancement grants to the school or 6600
may agree, either as part of the contract or separately, to 6601
provide any specific services to the community school at no cost 6602
to the school. 6603

(E) A community school may not levy taxes or issue bonds 6604

secured by tax revenues. 6605

(F) No community school shall charge tuition for the 6606
enrollment of any student who is a resident of this state. A 6607
community school may charge tuition for the enrollment of any 6608
student who is not a resident of this state. 6609

(G) (1) (a) A community school may borrow money to pay any 6610
necessary and actual expenses of the school in anticipation of 6611
the receipt of any portion of the payments to be received by the 6612
school pursuant to division (C) of this section. The school may 6613
issue notes to evidence such borrowing. The proceeds of the 6614
notes shall be used only for the purposes for which the 6615
anticipated receipts may be lawfully expended by the school. 6616

(b) A school may also borrow money for a term not to 6617
exceed fifteen years for the purpose of acquiring facilities. 6618

(2) Except for any amount guaranteed under section 3318.50 6619
of the Revised Code, the state is not liable for debt incurred 6620
by the governing authority of a community school. 6621

(H) The department of education shall adjust the amounts 6622
subtracted and paid under division (C) of this section to 6623
reflect any enrollment of students in community schools for less 6624
than the equivalent of a full school year. The state board of 6625
education within ninety days after April 8, 2003, shall adopt in 6626
accordance with Chapter 119. of the Revised Code rules governing 6627
the payments to community schools under this section including 6628
initial payments in a school year and adjustments and reductions 6629
made in subsequent periodic payments to community schools and 6630
corresponding deductions from school district accounts as 6631
provided under division (C) of this section. For purposes of 6632
this section: 6633

(1) A student shall be considered enrolled in the 6634
community school for any portion of the school year the student 6635
is participating at a college under Chapter 3365. of the Revised 6636
Code. 6637

(2) A student shall be considered to be enrolled in a 6638
community school for the period of time beginning on the later 6639
of the date on which the school both has received documentation 6640
of the student's enrollment from a parent and the student has 6641
commenced participation in learning opportunities as defined in 6642
the contract with the sponsor, or thirty days prior to the date 6643
on which the student is entered into the education management 6644
information system established under section 3301.0714 of the 6645
Revised Code. For purposes of applying this division and 6646
divisions (H) (3) and (4) of this section to a community school 6647
student, "learning opportunities" shall be defined in the 6648
contract, which shall describe both classroom-based and non- 6649
classroom-based learning opportunities and shall be in 6650
compliance with criteria and documentation requirements for 6651
student participation which shall be established by the 6652
department. Any student's instruction time in non-classroom- 6653
based learning opportunities shall be certified by an employee 6654
of the community school. A student's enrollment shall be 6655
considered to cease on the date on which any of the following 6656
occur: 6657

(a) The community school receives documentation from a 6658
parent terminating enrollment of the student. 6659

(b) The community school is provided documentation of a 6660
student's enrollment in another public or private school. 6661

(c) The community school ceases to offer learning 6662
opportunities to the student pursuant to the terms of the 6663

contract with the sponsor or the operation of any provision of 6664
this chapter. 6665

Except as otherwise specified in this paragraph, beginning 6666
in the 2011-2012 school year, any student who completed the 6667
prior school year in an internet- or computer-based community 6668
school shall be considered to be enrolled in the same school in 6669
the subsequent school year until the student's enrollment has 6670
ceased as specified in division (H) (2) of this section. The 6671
department shall continue subtracting and paying amounts for the 6672
student under division (C) of this section without interruption 6673
at the start of the subsequent school year. However, if the 6674
student without a legitimate excuse fails to participate in the 6675
first one hundred five consecutive hours of learning 6676
opportunities offered to the student in that subsequent school 6677
year, the student shall be considered not to have re-enrolled in 6678
the school for that school year and the department shall 6679
recalculate the payments to the school for that school year to 6680
account for the fact that the student is not enrolled. 6681

(3) The department shall determine each community school 6682
student's percentage of full-time equivalency based on the 6683
percentage of learning opportunities offered by the community 6684
school to that student, reported either as number of hours or 6685
number of days, is of the total learning opportunities offered 6686
by the community school to a student who attends for the 6687
school's entire school year. However, no internet- or computer- 6688
based community school shall be credited for any time a student 6689
spends participating in learning opportunities beyond ten hours 6690
within any period of twenty-four consecutive hours. Whether it 6691
reports hours or days of learning opportunities, each community 6692
school shall offer not less than nine hundred twenty hours of 6693
learning opportunities during the school year. 6694

(4) With respect to the calculation of full-time 6695
equivalency under division (H) (3) of this section, the 6696
department shall waive the number of hours or days of learning 6697
opportunities not offered to a student because the community 6698
school was closed during the school year due to disease 6699
epidemic, hazardous weather conditions, law enforcement 6700
emergencies, inoperability of school buses or other equipment 6701
necessary to the school's operation, damage to a school 6702
building, or other temporary circumstances due to utility 6703
failure rendering the school building unfit for school use, so 6704
long as the school was actually open for instruction with 6705
students in attendance during that school year for not less than 6706
the minimum number of hours required by this chapter. The 6707
department shall treat the school as if it were open for 6708
instruction with students in attendance during the hours or days 6709
waived under this division. 6710

(I) The department of education shall reduce the amounts 6711
paid under this section to reflect payments made to colleges 6712
under section 3365.07 of the Revised Code. 6713

(J) (1) No student shall be considered enrolled in any 6714
internet- or computer-based community school or, if applicable 6715
to the student, in any community school that is required to 6716
provide the student with a computer pursuant to division (C) of 6717
section 3314.22 of the Revised Code, unless both of the 6718
following conditions are satisfied: 6719

(a) The student possesses or has been provided with all 6720
required hardware and software materials and all such materials 6721
are operational so that the student is capable of fully 6722
participating in the learning opportunities specified in the 6723
contract between the school and the school's sponsor as required 6724

by division (A) (23) of section 3314.03 of the Revised Code; 6725

(b) The school is in compliance with division (A) of 6726
section 3314.22 of the Revised Code, relative to such student. 6727

(2) In accordance with policies adopted jointly by the 6728
superintendent of public instruction and the auditor of state, 6729
the department shall reduce the amounts otherwise payable under 6730
division (C) of this section to any community school that 6731
includes in its program the provision of computer hardware and 6732
software materials to any student, if such hardware and software 6733
materials have not been delivered, installed, and activated for 6734
each such student in a timely manner or other educational 6735
materials or services have not been provided according to the 6736
contract between the individual community school and its 6737
sponsor. 6738

The superintendent of public instruction and the auditor 6739
of state shall jointly establish a method for auditing any 6740
community school to which this division pertains to ensure 6741
compliance with this section. 6742

The superintendent, auditor of state, and the governor 6743
shall jointly make recommendations to the general assembly for 6744
legislative changes that may be required to assure fiscal and 6745
academic accountability for such schools. 6746

(K) (1) If the department determines that a review of a 6747
community school's enrollment is necessary, such review shall be 6748
completed and written notice of the findings shall be provided 6749
to the governing authority of the community school and its 6750
sponsor within ninety days of the end of the community school's 6751
fiscal year, unless extended for a period not to exceed thirty 6752
additional days for one of the following reasons: 6753

- (a) The department and the community school mutually agree to the extension. 6754
6755
- (b) Delays in data submission caused by either a community school or its sponsor. 6756
6757
- (2) If the review results in a finding that additional funding is owed to the school, such payment shall be made within thirty days of the written notice. If the review results in a finding that the community school owes moneys to the state, the following procedure shall apply: 6758
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- (a) Within ten business days of the receipt of the notice of findings, the community school may appeal the department's determination to the state board of education or its designee. 6763
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- (b) The board or its designee shall conduct an informal hearing on the matter within thirty days of receipt of such an appeal and shall issue a decision within fifteen days of the conclusion of the hearing. 6766
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- (c) If the board has enlisted a designee to conduct the hearing, the designee shall certify its decision to the board. The board may accept the decision of the designee or may reject the decision of the designee and issue its own decision on the matter. 6770
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6772
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- (d) Any decision made by the board under this division is final. 6775
6776
- (3) If it is decided that the community school owes moneys to the state, the department shall deduct such amount from the school's future payments in accordance with guidelines issued by the superintendent of public instruction. 6777
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- (L) The department shall not subtract from a school 6781

district's state aid account and shall not pay to a community 6782
school under division (C) of this section any amount for any of 6783
the following: 6784

(1) Any student who has graduated from the twelfth grade 6785
of a public or nonpublic high school; 6786

(2) Any student who is not a resident of the state; 6787

(3) Any student who was enrolled in the community school 6788
during the previous school year when assessments were 6789
administered under section 3301.0711 of the Revised Code but did 6790
not take one or more of the assessments required by that section 6791
and was not excused pursuant to division (C)(1) or (3) of that 6792
section, unless the superintendent of public instruction grants 6793
the student a waiver from the requirement to take the assessment 6794
and a parent is not paying tuition for the student pursuant to 6795
section 3314.26 of the Revised Code. The superintendent may 6796
grant a waiver only for good cause in accordance with rules 6797
adopted by the state board of education. 6798

(4) Any student who has attained the age of twenty-two 6799
years, except for veterans of the armed services whose 6800
attendance was interrupted before completing the recognized 6801
twelve-year course of the public schools by reason of induction 6802
or enlistment in the armed forces and who apply for enrollment 6803
in a community school not later than four years after 6804
termination of war or their honorable discharge. If, however, 6805
any such veteran elects to enroll in special courses organized 6806
for veterans for whom tuition is paid under federal law, or 6807
otherwise, the department shall not subtract from a school 6808
district's state aid account and shall not pay to a community 6809
school under division (C) of this section any amount for that 6810
veteran. 6811

Sec. 3314.084. (A) As used in this section:	6812
(1) "Formula ADM" has the same meaning as in section 3317.03 of the Revised Code.	6813 6814
(2) "Home" has the same meaning as in section 3313.64 of the Revised Code.	6815 6816
(3) <u>(2)</u> "School district of residence" has the same meaning as in section 3323.01 of the Revised Code; however, a community school established under this chapter is not a "school district of residence" for purposes of this section.	6817 6818 6819 6820
(B) Notwithstanding anything to the contrary in section 3314.08 or 3317.03 of the Revised Code, all of the following apply in the case of a child who is enrolled in a community school and is also living in a home:	6821 6822 6823 6824
(1) For purposes of the report required under division (B) (1) of section 3314.08 of the Revised Code, the child's school district of residence, and not the school district in which the home that the child is living in is located, shall be considered to be the school district in which the child is entitled to attend school. That school district of residence, therefore, shall make the report required under division (B) (1) of section 3314.08 of the Revised Code with respect to the child.	6825 6826 6827 6828 6829 6830 6831 6832
(2) For purposes of the report required under division (B) (2) of section 3314.08 of the Revised Code, the community school shall report the name of the child's school district of residence.	6833 6834 6835 6836
(3) The child's school district of residence shall count the child in that district's formula ADM.	6837 6838
(4) The school district in which the home that the child	6839

~~is living in is located shall not count the child in that
district's formula ADM.~~ 6840
6841

~~(5) The department of education shall deduct the
applicable amounts prescribed under division (C) of section
3314.08 of the Revised Code from the child's school district of
residence and shall not deduct those amounts from the school
district in which the home that the child is living in is
located.~~ 6842
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~~(6) The department shall make the payments prescribed in
division (C) of section 3314.08 of the Revised Code, as
applicable, to the community school.~~ 6848
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6850

Sec. 3314.085. (A) For purposes of this section: 6851

(1) "Formula amount" has the same meaning as in section 6852
3317.02 of the Revised Code. 6853

(2) "Four-year adjusted cohort graduation rate" has the 6854
same meaning as in section 3302.01 of the Revised Code. 6855

(3) A community school's "third-grade reading proficiency 6856
percentage" means the percentage of the school's students 6857
scoring at a proficient level of skill or higher on the third- 6858
grade English language arts assessment prescribed under division 6859
(A) (1) (a) of section 3301.0710 of the Revised Code for the 6860
immediately preceding school year, as reported on the school's 6861
report card under section 3302.03 of the Revised Code. 6862

(4) "Total student count" means the total number of 6863
students reported by the governing authority of a community 6864
school under divisions (B) (2) (a) and (b) of section 3314.08 of 6865
the Revised Code. 6866

(B) In addition to the payments made under section 3314.08 6867

of the Revised Code, the department of education shall annually 6868
pay to each community school both of the following: 6869

(1) A graduation bonus calculated according to the 6870
following formula: 6871

The school's four-year adjusted cohort graduation rate on its 6872
most recent report card issued by the department under section 6873
3302.03 or 3314.017 of the Revised Code X 0.075 X the formula 6874
amount X the number of the school's graduates reported to the 6875
department, in accordance with the guidelines adopted under 6876
section 3301.0714 of the Revised Code, for the same school year 6877
for which the most recent report card was issued 6878

(2) A third-grade reading bonus calculated according to 6879
the following formula: 6880

The school's third-grade reading proficiency percentage X 0.075 6881
X the formula amount X the number of the school's students 6882
scoring at a proficient level or higher on the third-grade 6883
English language arts assessment prescribed under division (A) 6884
(1) (a) of section 3301.0710 of the Revised Code for the 6885
immediately preceding school year 6886

(C) In addition to the payments made under section 3314.08 6887
of the Revised Code, the department shall annually compute and 6888
pay to a community school funds based on units for services to 6889
students identified as gifted under Chapter 3324. of the Revised 6890
Code as prescribed by this division. 6891

(1) The department shall allocate gifted units for a 6892
community school as follows: 6893

(a) One gifted coordinator unit shall be allocated for 6894
every 3,300 students in the school's total student count for 6895
that year, with a minimum of 0.5 units and a maximum of 8 units 6896

allocated for the school. 6897

(b) One gifted intervention specialist unit shall be 6898
allocated for every 1,100 students in the school's total student 6899
count for that year, with a minimum of 0.3 units allocated for 6900
the district. 6901

(2) The department shall pay the following amount to a 6902
community school for gifted units: 6903

\$37,370 multiplied by the number of units allocated to the 6904
school under division (C)(1) of this section 6905

(3) A community school may assign gifted unit funding that 6906
it receives under division (C)(2) of this section to a school 6907
district, an educational service center, another community 6908
school, a STEM school, or a chartered nonpublic school as part 6909
of an arrangement to provide services to the school. 6910

Sec. 3314.087. (A) As used in this section: 6911

(1) "Career-technical program" means career-technical 6912
programs or classes described in division (A), (B), (C), (D), or 6913
(E) of section 3317.014 of the Revised Code in which a student 6914
is enrolled. 6915

(2) "Formula ADM," "category one through five career- 6916
technical education ADM," and "FTE basis" have the same meanings 6917
as in section 3317.02 of the Revised Code. 6918

(3) "Resident school district" means the city, exempted 6919
village, or local school district in which a student is entitled 6920
to attend school under section 3313.64 or 3313.65 of the Revised 6921
Code. 6922

(B) Notwithstanding anything to the contrary in this 6923
chapter or Chapter 3317. of the Revised Code, a student enrolled 6924

in a community school may simultaneously enroll in the career- 6925
technical program operated by the career-technical planning 6926
district to which the student's resident district belongs. On an 6927
FTE basis, the student's resident school district shall count 6928
the student in the category one through five career-technical 6929
education ADM for the proportion of the time the student is 6930
enrolled in a career-technical program of the career-technical 6931
planning district to which the student's resident district 6932
belongs and, accordingly, the department of education shall 6933
calculate funds under Chapter 3317. for the resident district 6934
attributable to the student for the proportion of time the 6935
student attends the career-technical program. The community 6936
school shall count the student in its enrollment report under 6937
section 3314.08 of the Revised Code and shall report to the 6938
department the proportion of time that the student attends 6939
classes at the community school. The department shall pay the 6940
community school ~~and deduct from the student's resident school-~~ 6941
~~district~~ the amount computed for the student under section 6942
3314.08 of the Revised Code in proportion to the fraction of the 6943
time on an FTE basis that the student attends classes at the 6944
community school. "Full-time equivalency" for a community school 6945
student, as defined in division (H) of section 3314.08 of the 6946
Revised Code, does not apply to the student. 6947

Sec. 3314.09. ~~(A) As used in this section and section~~ 6948
~~3314.091 of the Revised Code, "native student" means a student~~ 6949
~~entitled to attend school in the school district under section~~ 6950
~~3313.64 or 3313.65 of the Revised Code.~~ 6951

~~(B)~~ Except as provided in section 3314.091 of the Revised 6952
Code, the governing board of education of each ~~city, local, and~~ 6953
~~exempted village school district educational service center~~ 6954
shall provide transportation to and from school for ~~its~~ 6955

~~district's native~~ students enrolled in a community school 6956
located in a county within the service territory of the service 6957
center in accordance with section 3327.01 of the Revised Code. 6958

This section and section 3314.091 of the Revised Code does 6959
not apply to an internet- or computer-based community school. 6960

Sec. 3314.091. (A) ~~A school district~~ An educational 6961
service center is not required to provide transportation in 6962
accordance with section 3327.01 of the Revised Code for any 6963
~~native~~ student enrolled in a community school if the ~~district~~ 6964
educational service center governing board of education has 6965
entered into an agreement with the community school's governing 6966
authority that designates the community school as responsible 6967
for providing or arranging for the transportation of the 6968
~~district's native~~ students to and from the community school. For 6969
any such agreement to be effective, it must be certified by the 6970
superintendent of public instruction as having met all of the 6971
following requirements: 6972

(1) It is submitted to the department of education by a 6973
deadline which shall be established by the department. 6974

(2) In accordance with divisions (C) (1) and (2) of this 6975
section, it specifies qualifications, such as residing a minimum 6976
distance from the school, for students to have their 6977
transportation provided or arranged. 6978

(3) The transportation provided by the community school is 6979
subject to all provisions of the Revised Code and all rules 6980
adopted under the Revised Code pertaining to pupil 6981
transportation. 6982

(4) The sponsor of the community school also has signed 6983
the agreement. 6984

(B) (1) ~~For the school year that begins on July 1, 2007, a school district is not required to provide transportation for any native student enrolled in a community school, if the community school during the previous school year transported the students enrolled in the school or arranged for the students' transportation, even if that arrangement consisted of having parents transport their children to and from the school, but did not enter into an agreement to transport or arrange for transportation for those students under division (A) of this section, and if the governing authority of the community school by July 15, 2007, submits written notification to the district board of education stating that the governing authority is accepting responsibility for providing or arranging for the transportation of the district's native students to and from the community school.~~

~~(2)~~ Except as provided in division (B) ~~(4)~~ (3) of this section, ~~for any school year subsequent to the school year that begins on July 1, 2007, a school district~~ an educational service center is not required to provide transportation in accordance with section 3327.01 of the Revised Code for any native student enrolled in a community school if the governing authority of the community school, by the thirty-first day of January of the previous school year, submits written notification to the ~~district educational service center governing board of education~~ stating that the governing authority is accepting responsibility for providing or arranging for the transportation of the ~~district's native~~ students to and from the community school. If the governing authority of the community school has previously accepted responsibility for providing or arranging for the transportation of ~~a district's native~~ students to and from the community school, under division (B) (1) ~~or (2)~~ of this section,

and has since relinquished that responsibility under division 7016
(B) ~~(3)~~ (2) of this section, the governing authority shall not 7017
accept that responsibility again unless the ~~district educational~~ 7018
service center governing board consents to the governing 7019
authority's acceptance of that responsibility. 7020

~~(3)~~ (2) A governing authority's acceptance of 7021
responsibility under division (B) (1) ~~or (2)~~ of this section 7022
shall cover an entire school year, and shall remain in effect 7023
for subsequent school years unless the governing authority 7024
submits written notification to the ~~district educational service~~ 7025
center governing board that the governing authority is 7026
relinquishing the responsibility. However, a governing authority 7027
shall not relinquish responsibility for transportation before 7028
the end of a school year, and shall submit the notice 7029
relinquishing responsibility by the thirty-first day of January, 7030
in order to allow the ~~school district educational service center~~ 7031
reasonable time to prepare transportation for its ~~native~~ 7032
~~students enrolled in the school.~~ 7033

~~(4)~~ (3) (a) ~~For any school year that begins on or after July~~ 7034
~~1, 2014, a school district~~ An educational service center is not 7035
required to provide transportation for any ~~native~~ student 7036
enrolled in a community school scheduled to open for operation 7037
in the current school year, if the governing authority of the 7038
community school, by the fifteenth day of April of the previous 7039
school year, submits written notification to the ~~district~~ 7040
educational service center governing board of education stating 7041
that the governing authority is accepting responsibility for 7042
providing or arranging for the transportation of the ~~district's~~ 7043
~~native~~ students to and from the community school. 7044

(b) The governing authority of a community school that 7045

accepts responsibility for transporting its students under 7046
division (B) ~~(4)~~ (3) (a) of this section shall comply with 7047
divisions (B) ~~(2)~~ (1) and ~~(3)~~ (2) of this section to renew or 7048
relinquish that authority for subsequent school years. 7049

(C) (1) A community school governing authority that enters 7050
into an agreement under division (A) of this section, or that 7051
accepts responsibility under division (B) of this section, shall 7052
provide or arrange transportation free of any charge for each of 7053
its enrolled students who is required to be transported under 7054
section 3327.01 of the Revised Code. The governing authority 7055
shall report to the department of education the number of 7056
students transported or for whom transportation is arranged 7057
under this section in accordance with rules adopted by the state 7058
board of education. 7059

(2) The governing authority may provide or arrange 7060
transportation for any other enrolled student who is not 7061
eligible for transportation in accordance with division (C) (1) 7062
of this section and may charge a fee for such service up to the 7063
actual cost of the service. 7064

(3) Notwithstanding anything to the contrary in division 7065
(C) (1) or (2) of this section, a community school governing 7066
authority shall provide or arrange transportation free of any 7067
charge for any disabled student enrolled in the school for whom 7068
the student's individualized education program developed under 7069
Chapter 3323. of the Revised Code specifies transportation. 7070

(D) (1) If ~~a school district~~ an educational service center 7071
governing board and a community school governing authority elect 7072
to enter into an agreement under division (A) of this section, 7073
the department of education shall make payments to the community 7074
school according to the terms of the agreement for each student 7075

actually transported under division (C) (1) of this section. 7076

If a community school governing authority accepts 7077
transportation responsibility under division (B) of this 7078
section, the department shall make payments to the community 7079
school for each student actually transported or for whom 7080
transportation is arranged by the community school under 7081
division (C) (1) of this section, calculated as follows: 7082

(a) For any fiscal year which the general assembly has 7083
specified that transportation payments to ~~school districts~~ 7084
educational service centers be based on an across-the-board 7085
percentage of the ~~district's~~ educational service center's 7086
payment for the previous school year, the per pupil payment to 7087
the community school shall be the following quotient: 7088

(i) The total amount calculated for the educational 7089
service center that serves the school district in which the 7090
child is entitled to attend school for student transportation 7091
other than transportation of children with disabilities; divided 7092
by 7093

(ii) The number of students included in the district's 7094
transportation ADM for the current fiscal year, as calculated 7095
under section 3317.03 of the Revised Code, plus the number of 7096
students enrolled in the community school not counted in the 7097
district's transportation ADM who are transported under division 7098
(B) (1) or (2) of this section. 7099

(b) For any fiscal year which the general assembly has 7100
specified that the transportation payments to ~~school districts~~ 7101
educational service centers be calculated in accordance with 7102
section 3317.0212 of the Revised Code and any rules of the state 7103
board of education implementing that section, the payment to the 7104

community school shall be the amount so calculated on a per 7105
rider basis that otherwise would be paid to the educational 7106
service center that serves the school district in which the 7107
student is entitled to attend school by the method of 7108
transportation the ~~district~~ educational service center would 7109
have used. The community school, however, is not required to use 7110
the same method to transport that student. 7111

(c) Divisions (D) (1) (a) and (b) of this section do not 7112
apply to fiscal years 2012 and 2013. Rather, for each of those 7113
fiscal years, the per pupil payment to a community school for 7114
transporting a student shall be the total amount paid under 7115
former section 3306.12 of the Revised Code for fiscal year 2011 7116
to the school district in which the child is entitled to attend 7117
school divided by that district's "qualifying ridership," as 7118
defined in that section for fiscal year 2011. 7119

As used in this division "entitled to attend school" means 7120
entitled to attend school under section 3313.64 or 3313.65 of 7121
the Revised Code. 7122

(2) The department shall deduct the payment under division 7123
(D) (1) of this section from the ~~state education aid, as defined~~ 7124
~~in section 3314.08 of the Revised Code, and, if necessary, the~~ 7125
~~payment under sections 321.14 and 323.156 of the Revised Code,~~ 7126
~~that is otherwise amount paid to the~~ educational service center 7127
that serves the school district in which the student enrolled in 7128
the community school is entitled to attend school under section 7129
3317.0212 of the Revised Code. The department shall include the 7130
number of the ~~district's native~~ educational service center's 7131
students for whom payment is made to a community school under 7132
division (D) (1) of this section in the calculation of the 7133
~~district's~~ educational service center's transportation payment 7134

under section 3317.0212 of the Revised Code and the operating 7135
appropriations act. 7136

(3) A community school shall be paid under division (D) (1) 7137
of this section only for students who are eligible as specified 7138
in section 3327.01 of the Revised Code and division (C) (1) of 7139
this section, and whose transportation to and from school is 7140
actually provided, who actually utilized transportation 7141
arranged, or for whom a payment in lieu of transportation is 7142
made by the community school's governing authority. To qualify 7143
for the payments, the community school shall report to the 7144
department, in the form and manner required by the department, 7145
data on the number of students transported or whose 7146
transportation is arranged, the number of miles traveled, cost 7147
to transport, and any other information requested by the 7148
department. 7149

(4) A community school shall use payments received under 7150
this section solely to pay the costs of providing or arranging 7151
for the transportation of students who are eligible as specified 7152
in section 3327.01 of the Revised Code and division (C) (1) of 7153
this section, which may include payments to a parent, guardian, 7154
or other person in charge of a child in lieu of transportation. 7155

(E) Except when arranged through payment to a parent, 7156
guardian, or person in charge of a child, transportation 7157
provided or arranged for by a community school pursuant to an 7158
agreement under this section is subject to all provisions of the 7159
Revised Code, and all rules adopted under the Revised Code, 7160
pertaining to the construction, design, equipment, and operation 7161
of school buses and other vehicles transporting students to and 7162
from school. The drivers and mechanics of the vehicles are 7163
subject to all provisions of the Revised Code, and all rules 7164

adopted under the Revised Code, pertaining to drivers and 7165
mechanics of such vehicles. The community school also shall 7166
comply with ~~sections~~ section 3313.201~~7~~ of the Revised Code as if 7167
it were a school district and sections 3327.09~~7~~ and 3327.10 of 7168
the Revised Code, division (B) of section 3327.16 of the Revised 7169
Code and, subject to division (C)(1) of this section, sections 7170
3327.01 and 3327.02 of the Revised Code, as if it were ~~a school~~ 7171
~~district~~ an educational service center. 7172

Sec. 3315.01. (A) Except as provided in division (B) of 7173
this section and notwithstanding sections 3315.12 and 3315.14 of 7174
the Revised Code, the board of education of any school district 7175
may adopt a resolution requiring the treasurer of the district 7176
to credit the earnings made on the investment of the principal 7177
of the moneys specified in the resolution to the fund from which 7178
the earnings arose or any other fund of the district as the 7179
board specifies in its resolution. 7180

(B) This section does not apply to the earnings made on 7181
the investment of the bond retirement fund, the sinking fund, or 7182
a project construction fund established pursuant to sections 7183
3318.01 to 3318.20 of the Revised Code, ~~or the payments received~~ 7184
~~by school districts pursuant to division (E) of section 3317.024~~ 7185
~~of the Revised Code.~~ 7186

Sec. 3315.18. (A) The board of education of each city, 7187
exempted village, local, and joint vocational school district 7188
shall establish a capital and maintenance fund. Each board 7189
annually shall deposit into that fund an amount derived from 7190
revenues received by the district that would otherwise have been 7191
deposited in the general fund that is equal to three per cent of 7192
the formula amount for the preceding fiscal year, as defined in 7193
section 3317.02 of the Revised Code, or another percentage if 7194

established by the auditor of state under division (B) of this section, multiplied by the district's student population for the preceding fiscal year, except that money received from a permanent improvement levy authorized by section 5705.21 of the Revised Code may replace general revenue moneys in meeting the requirements of this section. Money in the fund shall be used solely for acquisition, replacement, enhancement, maintenance, or repair of permanent improvements, as that term is defined in section 5705.01 of the Revised Code. Any money in the fund that is not used in any fiscal year shall carry forward to the next fiscal year.

(B) The state superintendent of public instruction and the auditor of state jointly shall adopt rules in accordance with Chapter 119. of the Revised Code defining what constitutes expenditures permitted by division (A) of this section. The auditor of state may designate a percentage, other than three per cent, of the formula amount multiplied by the district's student population that must be deposited into the fund.

(C) Within its capital and maintenance fund, a school district board of education may establish a separate account solely for the purpose of depositing funds transferred from the district's reserve balance account established under former division (H) of section 5705.29 of the Revised Code. After April 10, 2001, a board may deposit all or part of the funds formerly included in such reserve balance account in the separate account established under this section. Funds deposited in this separate account and interest on such funds shall be utilized solely for the purpose of providing the district's portion of the basic project costs of any project undertaken in accordance with Chapter 3318. of the Revised Code.

(D) (1) Notwithstanding division (A) of this section, in 7225
any year a district is in fiscal emergency status as declared 7226
pursuant to section 3316.03 of the Revised Code, the district 7227
may deposit an amount less than required by division (A) of this 7228
section, or make no deposit, into the district capital and 7229
maintenance fund for that year. 7230

(2) Notwithstanding division (A) of this section, in any 7231
fiscal year that a school district is either in fiscal watch 7232
status, as declared pursuant to section 3316.03 of the Revised 7233
Code, or in fiscal caution status, as declared pursuant to 7234
section 3316.031 of the Revised Code, the district may apply to 7235
the superintendent of public instruction for a waiver from the 7236
requirements of division (A) of this section, under which the 7237
district may be permitted to deposit an amount less than 7238
required by that division or permitted to make no deposit into 7239
the district capital and maintenance fund for that year. The 7240
superintendent may grant a waiver under division (D) (2) of this 7241
section if the district demonstrates to the satisfaction of the 7242
superintendent that compliance with division (A) of this section 7243
that year will create an undue financial hardship on the 7244
district. 7245

(3) Notwithstanding division (A) of this section, not more 7246
often than one fiscal year in every three consecutive fiscal 7247
years, any school district that does not satisfy the conditions 7248
for the exemption described in division (D) (1) of this section 7249
or the conditions to apply for the waiver described in division 7250
(D) (2) of this section may apply to the superintendent of public 7251
instruction for a waiver from the requirements of division (A) 7252
of this section, under which the district may be permitted to 7253
deposit an amount less than required by that division or 7254
permitted to make no deposit into the district capital and 7255

maintenance fund for that year. The superintendent may grant a 7256
waiver under division (D) (3) of this section if the district 7257
demonstrates to the satisfaction of the superintendent that 7258
compliance with division (A) of this section that year will 7259
necessitate the reduction or elimination of a program currently 7260
offered by the district that is critical to the academic success 7261
of students of the district and that no reasonable alternatives 7262
exist for spending reductions in other areas of operation within 7263
the district that negate the necessity of the reduction or 7264
elimination of that program. 7265

(E) Notwithstanding any provision to the contrary in 7266
Chapter 4117. of the Revised Code, the requirements of this 7267
section prevail over any conflicting provisions of agreements 7268
between employee organizations and public employers entered into 7269
after November 21, 1997. 7270

(F) As used in this section, "student population" means 7271
the average, daily, full-time equivalent number of students in 7272
kindergarten through twelfth grade receiving any educational 7273
services from the school district during the first full school 7274
week in October, excluding students enrolled in adult education 7275
classes, but including all of the following: 7276

~~(1) Adjacent or other district students enrolled in the 7277
district under an open enrollment policy pursuant to section 7278
3313.98 of the Revised Code; 7279~~

~~(2) Students receiving services in the district pursuant 7280
to a compact, cooperative education agreement, or a contract, 7281
but who are entitled to attend school in another district 7282
pursuant to section 3313.64 or 3313.65 of the Revised Code; 7283~~

~~(3) (2) Students for whom tuition is payable pursuant to 7284~~

~~sections 3317.081 and section~~ 3323.141 of the Revised Code. 7285

The department of education shall determine a district's 7286
student population using data reported to it under section 7287
3317.03 of the Revised Code for the applicable fiscal year. 7288

Sec. 3316.20. (A) (1) The school district solvency 7289
assistance fund is hereby created in the state treasury, to 7290
consist of such amounts designated for the purposes of the fund 7291
by the general assembly. The fund shall be used to provide 7292
assistance and grants to school districts to enable them to 7293
remain solvent and to pay unforeseeable expenses of a temporary 7294
or emergency nature that they are unable to pay from existing 7295
resources. 7296

(2) There is hereby created within the fund an account 7297
known as the school district shared resource account, which 7298
shall consist of money appropriated to it by the general 7299
assembly. The money in the account shall be used solely for 7300
solvency assistance to school districts that have been declared 7301
under division (B) of section 3316.03 of the Revised Code to be 7302
in a state of fiscal emergency. 7303

(3) There is hereby created within the fund an account 7304
known as the catastrophic expenditures account, which shall 7305
consist of money appropriated to the account by the general 7306
assembly plus all investment earnings of the fund. Money in the 7307
account shall be used solely for the following: 7308

(a) Solvency assistance to school districts that have been 7309
declared under division (B) of section 3316.03 of the Revised 7310
Code to be in a state of fiscal emergency, in the event that all 7311
money in the shared resource account is utilized for solvency 7312
assistance; 7313

(b) Grants to school districts under division (C) of this section. 7314
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(B) Solvency assistance payments under division (A) (2) or (3) (a) of this section shall be made from the fund by the superintendent of public instruction in accordance with rules adopted by the director of budget and management, after consulting with the superintendent, specifying approval criteria and procedures necessary for administering the fund. 7316
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The fund shall be reimbursed for any solvency assistance amounts paid under division (A) (2) or (3) (a) of this section not later than the end of the second fiscal year following the fiscal year in which the solvency assistance payment was made, except that, upon the approval of the director of budget and management and the superintendent of public instruction, the fund may be reimbursed in another fiscal year designated by the director and superintendent that is not later than the end of the tenth fiscal year following the fiscal year in which the solvency assistance payment was made. If not made directly by the school district, such reimbursement shall be made by the director of budget and management from the amounts the school district would otherwise receive pursuant to Chapter 3317. of the Revised Code, or from any other funds appropriated for the district by the general assembly. Reimbursements shall be credited to the respective account from which the solvency assistance paid to the district was deducted. 7322
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(C) The superintendent of public instruction may make recommendations, and the controlling board may grant money from the catastrophic expenditures account to any school district that suffers an unforeseen catastrophic event that severely depletes the district's financial resources. The superintendent 7339
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shall make recommendations for the grants in accordance with 7344
rules adopted by the director of budget and management, after 7345
consulting with the superintendent. A school district shall not 7346
be required to repay any grant awarded to the district under 7347
this division, unless the district receives money from this 7348
state or a third party, including an agency of the government of 7349
the United States, specifically for the purpose of compensating 7350
the district for revenue lost or expenses incurred as a result 7351
of the unforeseen catastrophic event. If a school district 7352
receives a grant from the catastrophic expenditures account on 7353
the basis of the same circumstances for which an adjustment or 7354
recomputation is authorized under section 3317.025, 3317.026, 7355
3317.027, ~~3317.028~~, 3317.0210, or 3317.0211 of the Revised Code, 7356
the department of education shall reduce the adjustment or 7357
recomputation by an amount not to exceed the total amount of the 7358
grant, and an amount equal to the reduction shall be 7359
transferred, from the funding source from which the adjustment 7360
or recomputation would be paid, to the catastrophic expenditures 7361
account. Any adjustment or recomputation under such sections 7362
that is in excess of the total amount of the grant shall be paid 7363
to the school district. 7364

Sec. 3317.01. As used in this section, "school district," 7365
unless otherwise specified, means any city, local, exempted 7366
village, joint vocational, or cooperative education school 7367
district and any educational service center. 7368

This chapter shall be administered by the state board of 7369
education. The superintendent of public instruction shall 7370
calculate the amounts payable to each school district and shall 7371
certify the amounts payable to each eligible district to the 7372
treasurer of the district as provided by this chapter. ~~As soon~~ 7373
~~as possible after such amounts are calculated, the~~ 7374

~~superintendent shall certify to the treasurer of each school-~~ 7375
~~district the district's adjusted charge off increase, as defined-~~ 7376
~~in section 5705.211 of the Revised Code.~~ Certification of moneys 7377
pursuant to this section shall include the amounts payable to 7378
each school building, at a frequency determined by the 7379
superintendent, for each subgroup of students, as defined in 7380
section 3317.40 of the Revised Code, receiving services, 7381
provided for by state funding, from the district or school. No 7382
moneys shall be distributed pursuant to this chapter without the 7383
approval of the controlling board. 7384

The state board of education shall, in accordance with 7385
appropriations made by the general assembly, meet the financial 7386
obligations of this chapter. 7387

Moneys distributed to school districts pursuant to this 7388
chapter shall be calculated based on the annual enrollment 7389
calculated from the three reports required under sections 7390
3317.03 and 3317.036 of the Revised Code and paid on a fiscal 7391
year basis, beginning with the first day of July and extending 7392
through the thirtieth day of June. In any given fiscal year, 7393
prior to school districts submitting the first report required 7394
under section 3317.03 of the Revised Code, enrollment for the 7395
districts shall be calculated based on the third report 7396
submitted by the districts for the previous fiscal year. The 7397
moneys appropriated for each fiscal year shall be distributed 7398
periodically to each school district unless otherwise provided 7399
for. The state board, in June of each year, shall submit to the 7400
controlling board the state board's year-end distributions 7401
pursuant to this chapter. 7402

Except as otherwise provided, payments under this chapter 7403
shall be made only to those school districts in which: 7404

(A) The school district, except for any educational 7405
service center and any joint vocational or cooperative education 7406
school district, levies for current operating expenses at least 7407
twenty mills for a tax year, except tax year 2020 and every tax 7408
year thereafter. Levies for joint vocational or cooperative 7409
education school districts or county school financing districts, 7410
limited to or to the extent apportioned to current expenses, 7411
shall be included in this qualification requirement. School 7412
district income tax levies under Chapter 5748. of the Revised 7413
Code, limited to or to the extent apportioned to current 7414
operating expenses, shall be included in this qualification 7415
requirement to the extent determined by the tax commissioner 7416
under division (D) of section 3317.021 of the Revised Code. 7417

(B) The school year next preceding the fiscal year for 7418
which such payments are authorized meets the requirement of 7419
section 3313.48 of the Revised Code, with regard to the minimum 7420
number of hours school must be open for instruction with pupils 7421
in attendance, for individualized parent-teacher conference and 7422
reporting periods, and for professional meetings of teachers. 7423

A school district shall not be considered to have failed 7424
to comply with this ~~division requirement~~ because schools were 7425
open for instruction but either twelfth grade students were 7426
excused from attendance for up to the equivalent of three school 7427
days or only a portion of the kindergarten students were in 7428
attendance for up to the equivalent of three school days in 7429
order to allow for the gradual orientation to school of such 7430
students. 7431

A board of education or governing board of an educational 7432
service center which has not conformed with other law and the 7433
rules pursuant thereto, shall not participate in the 7434

distribution of funds authorized by this chapter, except for 7435
good and sufficient reason established to the satisfaction of 7436
the state board of education and the state controlling board. 7437

~~All funds allocated to school districts under this 7438
chapter, except those specifically allocated for other purposes, 7439
shall be used to pay current operating expenses only. 7440~~

Sec. 3317.011. There is hereby created in the state 7441
treasury the state education fund, which shall consist of 7442
proceeds from the tax levied by section 5705.17 of the Revised 7443
Code and money transferred to the fund under this section. Money 7444
in the fund shall be used exclusively to make the payments 7445
described in sections 3314.08, 3317.022, 3317.06, 3317.16, and 7446
3326.33 of the Revised Code on and after January 1, 2021. 7447
Interest earned on money in the fund shall be credited to the 7448
fund. 7449

If the total amount in the state education fund is 7450
insufficient to make payments required under those sections at 7451
the times the payments are to be made, when combined with 7452
amounts appropriated by the general assembly from the lottery 7453
profits education fund for the purpose of making those payments, 7454
the director of budget and management shall transfer from the 7455
general revenue fund to the state education fund the amount 7456
necessary to timely make those payments. 7457

Sec. 3317.015. (A) In addition to the information 7458
certified to the department of education and the office of 7459
budget and management under division (A) of section 3317.021 of 7460
the Revised Code, the tax commissioner shall, at the same time, 7461
certify the following information to the department and the 7462
office of budget and management for each city, exempted village, 7463
and local school district to be used for the same purposes as 7464

described under that division: 7465

(1) The taxable value of the school district's carryover 7466
property, as defined in section 319.301 of the Revised Code, for 7467
the preceding tax year; 7468

(2) The increase in such carryover value, if any, between 7469
the second preceding tax year and the preceding tax year as used 7470
in calculating the percentage reduction under section 319.301 of 7471
the Revised Code. 7472

The tax commissioner shall make no certification under 7473
division (A) of this section after June 1, 2020. 7474

(B) For each fiscal year before fiscal year 2022, the 7475
department of education shall calculate each school district's 7476
recognized valuation in the following manner: 7477

(1) For a school district located in a county in which a 7478
reappraisal or triennial update occurred in the preceding tax 7479
year, the recognized valuation equals the district's total 7480
taxable value for the preceding tax year minus two-thirds times 7481
the increase in the carryover value from the second preceding 7482
tax year to the preceding tax year. 7483

(2) For a school district located in a county in which a 7484
reappraisal or triennial update occurred in the second preceding 7485
tax year, the recognized valuation equals the district's total 7486
taxable value for the preceding tax year minus one-third times 7487
the increase in the carryover value from the third preceding tax 7488
year to the second preceding tax year. 7489

(3) For a school district located in a county in which a 7490
reappraisal or triennial update occurred in the third preceding 7491
tax year, the recognized valuation equals the district's total 7492
taxable value for the preceding tax year. 7493

Sec. 3317.018. The department of education shall make no calculations under this section after December 31, 2020. 7494
7495

The department of education shall compute a school district's capacity measure as follows: 7496
7497

(A) Calculate the district's valuation index, which equals the following quotient: 7498
7499

(The district's three-year average valuation / the district's total ADM) / (the statewide three-year average valuation for school districts with a total ADM greater than zero / the statewide total ADM) 7500
7501
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(B) Calculate the district's median income index, which equals the following quotient: 7504
7505

(The district's median Ohio adjusted gross income / the median of the median Ohio adjusted gross income of all districts statewide with a total ADM greater than zero) 7506
7507
7508

(C) Determine the district's capacity measure as follows: 7509

(1) If the district's median income index is less than the lower limit, then the district's capacity measure shall be equal to [the district's valuation index - (the lower limit - the district's median income index)]. 7510
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(2) If the district's median income index is greater than or equal to the lower limit and less than or equal to the upper limit, then the district's capacity measure shall be equal to the district's valuation index. 7514
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(3) If the district's median income index is greater than the upper limit, then the district's capacity measure shall be equal to {the district's valuation index + [(the district's median income index - the upper limit) X (0.20 in fiscal year 7518
7519
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2016 or 0.40 in fiscal year 2017)}}. 7522

For purposes of these calculations, "upper limit" and 7523
"lower limit" shall be computed pursuant to section 3317.019 of 7524
the Revised Code. 7525

(D) Unless otherwise specified in this section, when 7526
performing the calculations required under this section, the 7527
department shall not round to fewer than four decimal places. 7528

(E) For purposes of these calculations: 7529

(1) For fiscal year 2016, "total ADM" means the total ADM 7530
for fiscal year 2015. 7531

(2) For fiscal year 2017, "total ADM" means the total ADM 7532
for fiscal year 2016. 7533

(3) "Median Ohio adjusted gross income" means the median 7534
Ohio adjusted gross income for tax year 2012 or 2013, whichever 7535
is the most recent tax year for which data is available. 7536

(4) "Tax-exempt value" means the tax-exempt value for the 7537
most recent tax year for which data is available. 7538

Sec. 3317.019. The department of education shall make no 7539
calculations under this section after December 31, 2020. 7540

(A) The department of education shall calculate the mean 7541
and standard deviation of the median income indices calculated 7542
for all school districts in this state under division (B) of 7543
section 3317.018 of the Revised Code other than Kelley's Island 7544
local school district, Erie county. 7545

(B) The department shall add one-half of the standard 7546
deviation determined under division (A) of this section to the 7547
mean determined under division (A) of this section and then 7548

round up the sum to two decimal places. This number shall be the 7549
"upper limit" for purposes of the calculations in division (C) 7550
of section 3317.018 of the Revised Code. 7551

(C) The department shall subtract one-half of the standard 7552
deviation determined under division (A) of this section from the 7553
mean determined under division (A) of this section and then 7554
round down the difference to two decimal places. This number 7555
shall be the "lower limit" for purposes of the calculations in 7556
division (C) of section 3317.018 of the Revised Code. 7557

Sec. 3317.02. As used in this chapter: 7558

(A) (1) "Category one career-technical education ADM" means 7559
the enrollment of students during the school year on a full-time 7560
equivalency basis in career-technical education programs 7561
described in division (A) of section 3317.014 of the Revised 7562
Code and certified under division (B) (11) or (D) (2) (h) of 7563
section 3317.03 of the Revised Code. 7564

(2) "Category two career-technical education ADM" means 7565
the enrollment of students during the school year on a full-time 7566
equivalency basis in career-technical education programs 7567
described in division (B) of section 3317.014 of the Revised 7568
Code and certified under division (B) (12) or (D) (2) (i) of 7569
section 3317.03 of the Revised Code. 7570

(3) "Category three career-technical education ADM" means 7571
the enrollment of students during the school year on a full-time 7572
equivalency basis in career-technical education programs 7573
described in division (C) of section 3317.014 of the Revised 7574
Code and certified under division (B) (13) or (D) (2) (j) of 7575
section 3317.03 of the Revised Code. 7576

(4) "Category four career-technical education ADM" means 7577

the enrollment of students during the school year on a full-time 7578
equivalency basis in career-technical education programs 7579
described in division (D) of section 3317.014 of the Revised 7580
Code and certified under division (B) (14) or (D) (2) (k) of 7581
section 3317.03 of the Revised Code. 7582

(5) "Category five career-technical education ADM" means 7583
the enrollment of students during the school year on a full-time 7584
equivalency basis in career-technical education programs 7585
described in division (E) of section 3317.014 of the Revised 7586
Code and certified under division (B) (15) or (D) (2) (l) of 7587
section 3317.03 of the Revised Code. 7588

(B) (1) "Category one limited English proficient ADM" means 7589
the full-time equivalent number of limited English proficient 7590
students described in division (A) of section 3317.016 of the 7591
Revised Code and certified under division (B) (16) or (D) (2) (m) 7592
of section 3317.03 of the Revised Code. 7593

(2) "Category two limited English proficient ADM" means 7594
the full-time equivalent number of limited English proficient 7595
students described in division (B) of section 3317.016 of the 7596
Revised Code and certified under division (B) (17) or (D) (2) (n) 7597
of section 3317.03 of the Revised Code. 7598

(3) "Category three limited English proficient ADM" means 7599
the full-time equivalent number of limited English proficient 7600
students described in division (C) of section 3317.016 of the 7601
Revised Code and certified under division (B) (18) or (D) (2) (o) 7602
of section 3317.03 of the Revised Code. 7603

(C) (1) "Category one special education ADM" means the 7604
full-time equivalent number of children with disabilities 7605
receiving special education services for the disability 7606

specified in division (A) of section 3317.013 of the Revised Code and certified under division (B) (5) or (D) (2) (b) of section 3317.03 of the Revised Code.

(2) "Category two special education ADM" means the full-time equivalent number of children with disabilities receiving special education services for those disabilities specified in division (B) of section 3317.013 of the Revised Code and certified under division (B) (6) or (D) (2) (c) of section 3317.03 of the Revised Code.

(3) "Category three special education ADM" means the full-time equivalent number of students receiving special education services for those disabilities specified in division (C) of section 3317.013 of the Revised Code, and certified under division (B) (7) or (D) (2) (d) of section 3317.03 of the Revised Code.

(4) "Category four special education ADM" means the full-time equivalent number of students receiving special education services for those disabilities specified in division (D) of section 3317.013 of the Revised Code and certified under division (B) (8) or (D) (2) (e) of section 3317.03 of the Revised Code.

(5) "Category five special education ADM" means the full-time equivalent number of students receiving special education services for the disabilities specified in division (E) of section 3317.013 of the Revised Code and certified under division (B) (9) or (D) (2) (f) of section 3317.03 of the Revised Code.

(6) "Category six special education ADM" means the full-time equivalent number of students receiving special education

services for the disabilities specified in division (F) of 7636
section 3317.013 of the Revised Code and certified under 7637
division (B) (10) or (D) (2) (g) of section 3317.03 of the Revised 7638
Code. 7639

(D) "Economically disadvantaged index for a school 7640
district" means the square of the quotient of that district's 7641
percentage of students in its total ADM who are identified as 7642
economically disadvantaged as defined by the department of 7643
education, divided by the percentage of students in the 7644
statewide total ADM identified as economically disadvantaged. 7645
For purposes of this calculation: 7646

(1) For a city, local, or exempted village school 7647
district, the "statewide total ADM" equals the sum of the total 7648
ADM for all city, local, and exempted village school districts 7649
combined. 7650

(2) For a joint vocational school district, the "statewide 7651
total ADM" equals the sum of the formula ADM for all joint 7652
vocational school districts combined. 7653

Division (D) of this section does not apply after the 7654
effective date of this amendment. 7655

(E) (1) "Formula ADM" means, for a city, local, or exempted 7656
village school district, the enrollment reported under division 7657
(A) of section 3317.03 of the Revised Code, as verified by the 7658
superintendent of public instruction and adjusted if so ordered 7659
under division (K) of that section, and as further adjusted by 7660
the department of education, as follows: 7661

(a) Count only twenty per cent of the number of joint 7662
vocational school district students counted under division (A) 7663
(3) of section 3317.03 of the Revised Code; 7664

(b) Add twenty per cent of the number of students who are 7665
entitled to attend school in the district under section 3313.64 7666
or 3313.65 of the Revised Code and are enrolled in another 7667
school district under a career-technical education compact. 7668

(2) "Formula ADM" means, for a joint vocational school 7669
district, the final number verified by the superintendent of 7670
public instruction, based on the enrollment reported and 7671
certified under division (D) of section 3317.03 of the Revised 7672
Code, as adjusted, if so ordered, under division (K) of that 7673
section. 7674

(F) "Formula amount" means ~~\$5,900, for fiscal year 2016,~~ 7675
and ~~\$6,000, for fiscal year 2017~~\$8,720. 7676

(G) "FTE basis" means a count of students based on full- 7677
time equivalency, in accordance with rules adopted by the 7678
department of education pursuant to section 3317.03 of the 7679
Revised Code. In adopting its rules under this division, the 7680
department shall provide for counting any student in category 7681
one, two, three, four, five, or six special education ADM or in 7682
category one, two, three, four, or five ~~career-technical-career-~~ 7683
technical education ADM in the same proportion the student is 7684
counted in formula ADM. 7685

(H) "Internet- or computer-based community school" has the 7686
same meaning as in section 3314.02 of the Revised Code. 7687

(I) "Medically fragile child" means a child to whom all of 7688
the following apply: 7689

(1) The child requires the services of a doctor of 7690
medicine or osteopathic medicine at least once a week due to the 7691
instability of the child's medical condition. 7692

(2) The child requires the services of a registered nurse 7693

on a daily basis. 7694

(3) The child is at risk of institutionalization in a 7695
hospital, skilled nursing facility, or intermediate care 7696
facility for individuals with intellectual disabilities. 7697

(J) (1) A child may be identified as having an "other 7698
health impairment-major" if the child's condition meets the 7699
definition of "other health impaired" established in rules 7700
previously adopted by the state board of education and if either 7701
of the following apply: 7702

(a) The child is identified as having a medical condition 7703
that is among those listed by the superintendent of public 7704
instruction as conditions where a substantial majority of cases 7705
fall within the definition of "medically fragile child." 7706

(b) The child is determined by the superintendent of 7707
public instruction to be a medically fragile child. A school 7708
district superintendent may petition the superintendent of 7709
public instruction for a determination that a child is a 7710
medically fragile child. 7711

(2) A child may be identified as having an "other health 7712
impairment-minor" if the child's condition meets the definition 7713
of "other health impaired" established in rules previously 7714
adopted by the state board of education but the child's 7715
condition does not meet either of the conditions specified in 7716
division ~~(K)~~ (J) (1) (a) or (b) of this section. 7717

(K) "Preschool child with a disability" means a child with 7718
a disability, as defined in section 3323.01 of the Revised Code, 7719
who is at least age three but is not of compulsory school age, 7720
as defined in section 3321.01 of the Revised Code, and who is 7721
not currently enrolled in kindergarten. 7722

(L) "Preschool scholarship ADM" means the number of 7723
preschool children with disabilities certified under division 7724
(B) (3) (h) of section 3317.03 of the Revised Code. 7725

(M) "Related services" includes: 7726

(1) Child study, special education supervisors and 7727
coordinators, speech and hearing services, adaptive physical 7728
development services, occupational or physical therapy, teacher 7729
assistants for children with disabilities whose disabilities are 7730
described in division (B) of section 3317.013 or division (B) (3) 7731
of this section, behavioral intervention, interpreter services, 7732
work study, nursing services, and specialized integrative 7733
services as those terms are defined by the department; 7734

(2) Speech and language services provided to any student 7735
with a disability, including any student whose primary or only 7736
disability is a speech and language disability; 7737

(3) Any related service not specifically covered by other 7738
state funds but specified in federal law, including but not 7739
limited to, audiology and school psychological services; 7740

(4) Any service included in units funded under former 7741
division (O) (1) of section 3317.024 of the Revised Code; 7742

(5) Any other related service needed by children with 7743
disabilities in accordance with their individualized education 7744
programs. 7745

(N) "School district," unless otherwise specified, means 7746
city, local, and exempted village school districts. 7747

(O) "State education aid" has the same meaning as in 7748
section 5751.20 of the Revised Code. 7749

(P) "State share index" means the state share index 7750

calculated for a district under section 3317.017 of the Revised Code. This division does not apply after the effective date of this amendment.

(Q) "Taxes charged and payable" means the taxes charged and payable against real and public utility property after making the reduction required by section 319.301 of the Revised Code, plus the taxes levied against tangible personal property.

(R) This division does not apply after the effective date of this amendment.

(1) For purposes of section 3317.017 of the Revised Code, "three-year average valuation" means the average of total taxable value for tax years 2012, 2013, and 2014.

(2) For purposes of section 3317.018 of the Revised Code, "three-year average valuation" means the following:

(a) For fiscal year 2016, the average of total taxable value for tax years 2013, 2014, and 2015;

(b) For fiscal year 2017, the average of total taxable value for tax years 2014, 2015, and 2016.

(3) For purposes of sections 3317.0217, 3317.0218, and 3317.16 of the Revised Code, "three-year average valuation" means the following:

(a) For fiscal year 2016, the average of total taxable value for tax years 2012, 2013, and 2014;

(b) For fiscal year 2017, the average of total taxable value for tax years 2013, 2014, and 2015.

(S) "Total ADM" means, for a city, local, or exempted village school district, the enrollment reported under division

(A) of section 3317.03 of the Revised Code, as verified by the 7778
superintendent of public instruction and adjusted if so ordered 7779
under division (K) of that section. 7780

(T) "Total special education ADM" means the sum of 7781
categories one through six special education ADM. 7782

(U) "Total taxable value" means the sum of the amounts 7783
certified for a city, local, exempted village, or joint 7784
vocational school district under divisions (A)(1) and (2) of 7785
section 3317.021 of the Revised Code. 7786

Sec. 3317.021. No certifications shall be made under this 7787
section after June 1, 2020, except as required for the purposes 7788
of section 3311.38 of the Revised Code. 7789

(A) On or before the first day of June of each year, the 7790
tax commissioner shall certify to the department of education 7791
and the office of budget and management the information 7792
described in divisions (A)(1) to (5) of this section for each 7793
city, exempted village, and local school district, and the 7794
information required by divisions (A)(1) and (2) of this section 7795
for each joint vocational school district, and it shall be used, 7796
along with the information certified under division (B) of this 7797
section, in making the computations for the district under this 7798
chapter. 7799

(1) The taxable value of real and public utility real 7800
property in the school district subject to taxation in the 7801
preceding tax year, by class and by county of location. 7802

(2) The taxable value of tangible personal property, 7803
including public utility personal property, subject to taxation 7804
by the district for the preceding tax year. 7805

(3) (a) The total property tax rate and total taxes charged 7806

and payable for the current expenses for the preceding tax year 7807
and the total property tax rate and the total taxes charged and 7808
payable to a joint vocational district for the preceding tax 7809
year that are limited to or to the extent apportioned to current 7810
expenses. 7811

(b) The portion of the amount of taxes charged and payable 7812
reported for each city, local, and exempted village school 7813
district under division (A) (3) (a) of this section attributable 7814
to a joint vocational school district. 7815

(4) The value of all real and public utility real property 7816
in the school district exempted from taxation minus both of the 7817
following: 7818

(a) The value of real and public utility real property in 7819
the district owned by the United States government and used 7820
exclusively for a public purpose; 7821

(b) The value of real and public utility real property in 7822
the district exempted from taxation under Chapter 725. or 1728. 7823
or section 3735.67, 5709.40, 5709.41, 5709.45, 5709.62, 5709.63, 7824
5709.632, 5709.73, or 5709.78 of the Revised Code. 7825

(5) The total federal adjusted gross income of the 7826
residents of the school district, based on tax returns filed by 7827
the residents of the district, for the most recent year for 7828
which this information is available, and the median Ohio 7829
adjusted gross income of the residents of the school district 7830
determined on the basis of tax returns filed for the second 7831
preceding tax year by the residents of the district. 7832

(B) On or before the first day of May each year, the tax 7833
commissioner shall certify to the department of education and 7834
the office of budget and management the total taxable real 7835

property value of railroads and, separately, the total taxable 7836
tangible personal property value of all public utilities for the 7837
preceding tax year, by school district and by county of 7838
location. 7839

(C) If a public utility has properly and timely filed a 7840
petition for reassessment under section 5727.47 of the Revised 7841
Code with respect to an assessment issued under section 5727.23 7842
of the Revised Code affecting taxable property apportioned by 7843
the tax commissioner to a school district, the taxable value of 7844
public utility tangible personal property included in the 7845
certification under divisions (A) (2) and (B) of this section for 7846
the school district shall include only the amount of taxable 7847
value on the basis of which the public utility paid tax for the 7848
preceding year as provided in division (B) (1) or (2) of section 7849
5727.47 of the Revised Code. 7850

(D) If on the basis of the information certified under 7851
division (A) of this section, the department determines that any 7852
district fails in any year to meet the qualification requirement 7853
specified in division (A) of section 3317.01 of the Revised 7854
Code, the department shall immediately request the tax 7855
commissioner to determine the extent to which any school 7856
district income tax levied by the district under Chapter 5748. 7857
of the Revised Code shall be included in meeting that 7858
requirement. Within five days of receiving such a request from 7859
the department, the tax commissioner shall make the 7860
determination required by this division and report the quotient 7861
obtained under division (D) (3) of this section to the department 7862
and the office of budget and management. This quotient 7863
represents the number of mills that the department shall include 7864
in determining whether the district meets the qualification 7865
requirement of division (A) of section 3317.01 of the Revised 7866

Code. 7867

The tax commissioner shall make the determination required 7868
by this division as follows: 7869

(1) Multiply one mill times the total taxable value of the 7870
district as determined in divisions (A) (1) and (2) of this 7871
section; 7872

(2) Estimate the total amount of tax liability for the 7873
current tax year under taxes levied by Chapter 5748. of the 7874
Revised Code that are apportioned to current operating expenses 7875
of the district, excluding any income tax receipts allocated for 7876
the project cost, debt service, or maintenance set-aside 7877
associated with a state-assisted classroom facilities project as 7878
authorized by section 3318.052 of the Revised Code; 7879

(3) Divide the amount estimated under division (D) (2) of 7880
this section by the product obtained under division (D) (1) of 7881
this section. 7882

Sec. 3317.022. (A) ~~The~~ For each student enrolled in a 7883
school district, community school, STEM school, or chartered 7884
nonpublic school, the department of education shall ~~compute and~~ 7885
~~distribute state core foundation funding to each eligible school~~ 7886
pay to the student's district or school for the fiscal year, ~~—~~ 7887
~~using the information obtained under section 3317.021 of the~~ 7888
~~Revised Code in the calendar year in which the fiscal year~~ 7889
~~begins, as prescribed in the following divisions~~ the sum of the 7890
following: 7891

(1) An opportunity grant ~~calculated according to the~~ 7892
~~following formula:—~~ 7893

~~The formula amount X (formula ADM + preschool scholarship~~ 7894
~~ADM) X the district's state share index~~ equal to the formula 7895

<u>amount;</u>	7896
(2) Targeted assistance funds calculated under divisions	7897
(A) and (B) of section 3317.0217 of the Revised Code;	7898
(3) Additional state aid for special education and related	7899
services provided under Chapter 3323. of the Revised Code	7900
calculated as the sum of the following as follows:	7901
(a) The district's category one special education ADM X <u>If</u>	7902
<u>the student is a category one special education student,</u> the	7903
amount specified in division (A) of section 3317.013 of the	7904
Revised Code X the district's state share index;	7905
(b) The district's category two special education ADM X <u>If</u>	7906
<u>the student is a category two special education student,</u> the	7907
amount specified in division (B) of section 3317.013 of the	7908
Revised Code X the district's state share index;	7909
(c) The district's category three special education ADM X <u>If</u>	7910
<u>the student is a category three special education student,</u>	7911
the amount specified in division (C) of section 3317.013 of the	7912
Revised Code X the district's state share index;	7913
(d) The district's category four special education ADM X <u>If</u>	7914
<u>the student is a category four special education student,</u> the	7915
amount specified in division (D) of section 3317.013 of the	7916
Revised Code X the district's state share index;	7917
(e) The district's category five special education ADM X <u>If</u>	7918
<u>the student is a category five special education student,</u> the	7919
amount specified in division (E) of section 3317.013 of the	7920
Revised Code X the district's state share index;	7921
(f) The district's category six special education ADM X <u>If</u>	7922
<u>the student is a category six special education student,</u> the	7923

amount specified in division (F) of section 3317.013 of the Revised Code ~~X the district's state share index.~~

~~(4) Kindergarten through third grade literacy funds calculated according to the following formula:~~

~~[(\$184, in fiscal year 2016, or \$193, in fiscal year 2017) X formula ADM for grades kindergarten through three X the district's state share index] + [(\$121, in fiscal year 2016, or \$127, in fiscal year 2017) X formula ADM for grades kindergarten through three]~~

~~For purposes of this calculation, the department shall subtract from a district's formula ADM for grades kindergarten through three the number of students reported under division (B) (3) (c) of section 3317.03 of the Revised Code as enrolled in an internet or computer based community school who are in grades kindergarten through three.~~

~~(5) Economically disadvantaged funds calculated according to the following formula:~~

~~\$272 X (the district's economically disadvantaged index) X the number of students who are economically disadvantaged as certified under division (B) (21) of section 3317.03 of the Revised Code~~

~~(6) (3) If the student is in kindergarten through third grade, an additional amount of \$320.~~

(4) If the student is economically disadvantaged, \$272.

(5) Limited English proficiency funds calculated as the sum of the following as follows:

(a) The district's category one limited English proficient ADM X If the student is a category one limited English

proficient student, the amount specified in division (A) of 7952
section 3317.016 of the Revised Code ~~X the district's state~~ 7953
~~share index;~~ 7954

~~(b) The district's category two limited English proficient~~ 7955
~~ADM X~~ If the student is a category two limited English 7956
proficient student, the amount specified in division (B) of 7957
section 3317.016 of the Revised Code ~~X the district's state~~ 7958
~~share index;~~ 7959

~~(c) The district's category three limited English~~ 7960
~~proficient ADM X~~ If the student is a category three limited 7961
English proficient student, the amount specified in division (C) 7962
of section 3317.016 of the Revised Code ~~X the district's state~~ 7963
~~share index.~~ 7964

~~(7)(a)(6) Gifted identification funds calculated~~ 7965
~~according to the following formula:~~ 7966

~~\$5.05 X the district's formula ADM~~ 7967

~~(b) Gifted unit funding calculated under section 3317.051~~ 7968
~~of the Revised Code.~~ 7969

~~(8) equal to \$5.05.~~ 7970

(B) For each fiscal year, the department shall pay each 7971
school district the sum of the following: 7972

(1) Career-technical education funds calculated as the sum 7973
of the following: 7974

(a) The district's category one career-technical education 7975
ADM X the amount specified in division (A) of section 3317.014 7976
of the Revised Code ~~X the district's state share index;~~ 7977

(b) The district's category two career-technical education 7978

ADM X the amount specified in division (B) of section 3317.014	7979
of the Revised Code X the district's state share index;	7980
(c) The district's category three career-technical	7981
education ADM X the amount specified in division (C) of section	7982
3317.014 of the Revised Code X the district's state share index;	7983
(d) The district's category four career-technical	7984
education ADM X the amount specified in division (D) of section	7985
3317.014 of the Revised Code X the district's state share index;	7986
(e) The district's category five career-technical	7987
education ADM X the amount specified in division (E) of section	7988
3317.014 of the Revised Code X the district's state share index.	7989
Payment of funds under division (A) (8) <u>(B) (1)</u> of this	7990
section is subject to approval under section 3317.161 of the	7991
Revised Code.	7992
(9) <u>(2)</u> Career-technical education associated services	7993
funds calculated according to the following formula:	7994
The district's state share index X the amount for career-	7995
technical education associated services specified in section	7996
3317.014 of the Revised Code X the sum of categories one through	7997
five career-technical education ADM	7998
(10) Capacity aid funds calculated under section 3317.0218	7999
of the Revised Code;	8000
(11) <u>(3)</u> A graduation bonus calculated under section	8001
3317.0215 of the Revised Code;	8002
(12) <u>(4)</u> A third-grade reading bonus calculated under	8003
section 3317.0216 of the Revised Code	8004
<u>(5) Gifted unit funding calculated under section 3317.051</u>	8005

of the Revised Code. 8006

~~(B)~~ (C) In any fiscal year, a school district shall spend 8007
for purposes that the department designates as approved for 8008
special education and related services expenses at least the 8009
amount calculated as follows: 8010

(The formula amount X the total special education ADM) + (the 8011
district's category one special education ADM X the amount 8012
specified in division (A) of section 3317.013 of the Revised 8013
Code) + (the district's category two special education ADM X the 8014
amount specified in division (B) of section 3317.013 of the 8015
Revised Code) + (the district's category three special education 8016
ADM X the amount specified in division (C) of section 3317.013 8017
of the Revised Code) + (the district's category four special 8018
education ADM X the amount specified in division (D) of section 8019
3317.013 of the Revised Code) + (the district's category five 8020
special education ADM X the amount specified in division (E) of 8021
section 3317.013 of the Revised Code) + (the district's category 8022
six special education ADM X the amount specified in division (F) 8023
of section 3317.013 of the Revised Code) 8024

The purposes approved by the department for special 8025
education expenses shall include, but shall not be limited to, 8026
identification of children with disabilities, compliance with 8027
state rules governing the education of children with 8028
disabilities and prescribing the continuum of program options 8029
for children with disabilities, provision of speech language 8030
pathology services, and the portion of the school district's 8031
overall administrative and overhead costs that are attributable 8032
to the district's special education student population. 8033

~~The scholarships deducted from the school district's~~ 8034
~~account under sections 3310.41 and 3310.55 of the Revised Code~~ 8035

~~shall be considered to be an approved special education and
related services expense for the purpose of the school
district's compliance with this division.~~

~~(C)~~ (D) In any fiscal year, a school district receiving
funds under division ~~(A) (8)~~ (B) (1) of this section shall spend
those funds only for the purposes that the department designates
as approved for career-technical education expenses. Career-
technical education expenses approved by the department shall
include only expenses connected to the delivery of career-
technical programming to career-technical students. The
department shall require the school district to report data
annually so that the department may monitor the district's
compliance with the requirements regarding the manner in which
funding received under division ~~(A) (8)~~ (B) (1) of this section
may be spent.

~~(D)~~ (E) In any fiscal year, a school district receiving
funds under division ~~(A) (9)~~ (B) (2) of this section, or through a
transfer of funds pursuant to division (I) of section 3317.023
of the Revised Code, shall spend those funds only for the
purposes that the department designates as approved for career-
technical education associated services expenses, which may
include such purposes as apprenticeship coordinators,
coordinators for other career-technical education services,
career-technical evaluation, and other purposes designated by
the department. The department may deny payment under division
~~(A) (9)~~ (B) (2) of this section to any district that the
department determines is not operating those services or is
using funds paid under division ~~(A) (9)~~ (B) (2) of this section,
or through a transfer of funds pursuant to division (I) of
section 3317.023 of the Revised Code, for other purposes.

~~(E)~~(F) All funds received under division ~~(A) (8)~~(B) (1) of 8066
this section shall be spent in the following manner: 8067

(1) At least seventy-five per cent of the funds shall be 8068
spent on curriculum development, purchase, and implementation; 8069
instructional resources and supplies; industry-based program 8070
certification; student assessment, credentialing, and placement; 8071
curriculum specific equipment purchases and leases; career- 8072
technical student organization fees and expenses; home and 8073
agency linkages; work-based learning experiences; professional 8074
development; and other costs directly associated with career- 8075
technical education programs including development of new 8076
programs. 8077

(2) Not more than twenty-five per cent of the funds shall 8078
be used for personnel expenditures. 8079

~~(F)~~(G) A school district shall spend the funds it 8080
receives under division (A) ~~(5)~~(4) of this section in accordance 8081
with section 3317.25 of the Revised Code. 8082

Sec. 3317.023. (A) The amounts required to be paid to a 8083
district under this chapter shall be adjusted by the amount of 8084
the computations made under divisions (B) to (K) of this 8085
section. 8086

As used in this section: 8087

(1) "CTPD" means a school district or group of school 8088
districts designated by the department of education as being 8089
responsible for the planning for and provision of career- 8090
technical education services to students within the district or 8091
group. A community school established under Chapter 3314. of the 8092
Revised Code or a STEM school established under Chapter 3326. of 8093
the Revised Code that is serving students in any of grades seven 8094

through twelve shall be assigned to a career-technical planning 8095
district by the department. A chartered nonpublic school that 8096
chooses to provide career-technical education to its students 8097
shall be assigned to a career-technical planning district by the 8098
department. 8099

(2) "Lead district" means a school district, including a 8100
joint vocational school district, designated by the department 8101
as a CTPD, or designated to provide primary career-technical 8102
education leadership within a CTPD composed of a group of 8103
districts, community schools assigned to the CTPD, ~~and~~-STEM 8104
schools assigned to the CTPD, and chartered nonpublic schools 8105
assigned to the CTPD. 8106

(B) If a local, city, or exempted village school district 8107
to which a governing board of an educational service center 8108
provides services pursuant to an agreement entered into under 8109
section 3313.843 of the Revised Code, deduct the amount of the 8110
payment required for the reimbursement of the governing board 8111
under that section. 8112

(C) (1) If the district is required to pay to or entitled 8113
to receive tuition from another school district under division 8114
(C) (2) or (3) of section 3313.64 or section 3313.65 of the 8115
Revised Code, or if the superintendent of public instruction is 8116
required to determine the correct amount of tuition and make a 8117
deduction or credit under section 3317.08 of the Revised Code, 8118
deduct and credit such amounts as provided in division (J) of 8119
section 3313.64 or section 3317.08 of the Revised Code. Division 8120
(C) (1) of this section does not apply after the effective date 8121
of this amendment. 8122

(2) For each child for whom the district is responsible 8123
for tuition or payment under ~~division (A) (1) of section 3317.082-~~ 8124

~~or~~ section 3323.091 of the Revised Code, deduct the amount of 8125
tuition or payment for which the district is responsible. 8126

(D) If the district has been certified by the 8127
superintendent of public instruction under section 3313.90 of 8128
the Revised Code as not in compliance with the requirements of 8129
that section, deduct an amount equal to ten per cent of the 8130
amount computed for the district under this chapter. 8131

(E) If the district has received a loan from a commercial 8132
lending institution for which payments are made by the 8133
superintendent of public instruction pursuant to division (E) (3) 8134
of section 3313.483 of the Revised Code, deduct an amount equal 8135
to such payments. 8136

(F) (1) If the district is a party to an agreement entered 8137
into under division (D), (E), or (F) of section 3311.06 or 8138
division (B) of section 3311.24 of the Revised Code and is 8139
obligated to make payments to another district under such an 8140
agreement, deduct an amount equal to such payments if the 8141
district school board notifies the department in writing that it 8142
wishes to have such payments deducted. 8143

(2) If the district is entitled to receive payments from 8144
another district that has notified the department to deduct such 8145
payments under division (F) (1) of this section, add the amount 8146
of such payments. 8147

(G) If the district is required to pay an amount of funds 8148
to a cooperative education district pursuant to a provision 8149
described by division (B) (4) of section 3311.52 or division (B) 8150
(8) of section 3311.521 of the Revised Code, deduct such amounts 8151
as provided under that provision and credit those amounts to the 8152
cooperative education district for payment to the district under 8153

division (B) (1) of section 3317.19 of the Revised Code. 8154

(H) (1) If a district is educating a student entitled to 8155
attend school in another district pursuant to a shared education 8156
contract, compact, or cooperative education agreement other than 8157
an agreement entered into pursuant to section 3313.842 of the 8158
Revised Code, credit to that educating district on an FTE basis 8159
both of the following: 8160

(a) An amount equal to the formula amount. 8161

(b) Any amount applicable to the student pursuant to 8162
section 3317.013 or 3317.014 of the Revised Code. 8163

(2) Deduct any amount credited pursuant to division (H) (1) 8164
of this section from amounts paid to the school district in 8165
which the student is entitled to attend school pursuant to 8166
section 3313.64 or 3313.65 of the Revised Code. 8167

(3) If the district is required by a shared education 8168
contract, compact, or cooperative education agreement to make 8169
payments to an educational service center, deduct the amounts 8170
from payments to the district and add them to the amounts paid 8171
to the service center pursuant to section 3317.11 of the Revised 8172
Code. 8173

(I) (1) If a district, including a joint vocational school 8174
district, is a lead district of a CTPD, credit to that district 8175
the amount calculated for each school district within that CTPD 8176
under division ~~(A) (9)~~ (B) (2) of section 3317.022 of the Revised 8177
Code or division (A) (6) of section 3317.16 of the Revised Code, 8178
as applicable. 8179

(2) Deduct from each appropriate district that is not a 8180
lead district, the amount attributable to that district that is 8181
credited to a lead district under division (I) (1) of this 8182

section. 8183

(J) If the department pays a joint vocational school 8184
district under division (C) (3) of section 3317.16 of the Revised 8185
Code for excess costs of providing special education and related 8186
services to a student with a disability, as calculated under 8187
division (C) (1) of that section, the department shall deduct the 8188
amount of that payment from the city, local, or exempted village 8189
school district that is responsible as specified in that section 8190
for the excess costs. 8191

(K) (1) If the district reports an amount of excess cost 8192
for special education services for a child under division (C) of 8193
section 3323.14 of the Revised Code, the department shall pay 8194
that amount to the district. 8195

(2) If the district reports an amount of excess cost for 8196
special education services for a child under division (C) of 8197
section 3323.14 of the Revised Code, the department shall deduct 8198
that amount from the district of residence of that child. 8199

Sec. 3317.024. The following shall be distributed monthly, 8200
quarterly, or annually as may be determined by the state board 8201
of education: 8202

(A) An amount for each island school district and each 8203
joint state school district for the operation of each high 8204
school and each elementary school maintained within such 8205
district and for capital improvements for such schools. Such 8206
amounts shall be determined on the basis of standards adopted by 8207
the state board of education. However, for fiscal years 2012 and 8208
2013, an island district shall receive the lesser of its actual 8209
cost of operation, as certified to the department of education, 8210
or ninety-three per cent of the amount the district received in 8211

state operating funding for fiscal year 2011. If an island 8212
district received no funding for fiscal year 2011, it shall 8213
receive no funding for either of fiscal year 2012 or 2013. 8214

(B) An amount for each school district required to pay 8215
tuition for a child in an institution maintained by the 8216
department of youth services pursuant to section 3317.082 of the 8217
Revised Code, provided the child was not included in the 8218
calculation of the district's formula ADM, as that term is 8219
defined in section 3317.02 of the Revised Code, for the 8220
preceding school year. This division does not apply after the 8221
effective date of this amendment. 8222

(C) An amount for the approved cost of transporting 8223
eligible pupils with disabilities attending a special education 8224
program approved by the department of education whom it is 8225
impossible or impractical to transport by regular school bus in 8226
the course of regular route transportation provided by the 8227
school district or educational service center. No district or 8228
service center is eligible to receive a payment under this 8229
division for the cost of transporting any pupil whom it 8230
transports by regular school bus and who is included in the 8231
district's transportation ADM. The state board of education 8232
shall establish standards and guidelines for use by the 8233
department of education in determining the approved cost of such 8234
transportation for each district or service center. 8235

(D) An amount to each school district, including each 8236
cooperative education school district, pursuant to section 8237
3313.81 of the Revised Code to assist in providing free lunches 8238
to needy children. The amounts shall be determined on the basis 8239
of rules adopted by the state board of education. 8240

~~(E) An amount to each school district, for each pupil~~ 8241

~~attending a chartered nonpublic elementary or high school within
the district. The amount shall equal the amount appropriated for
the implementation of section 3317.06 of the Revised Code
divided by the average daily membership in grades kindergarten
through twelve in nonpublic elementary and high schools within
the state as determined as of the last day of October of each
school year.~~

~~(F)~~ An amount for each county board of developmental
disabilities, distributed on the basis of standards adopted by
the state board of education, for the approved cost of
transportation required for children attending special education
programs operated by the county board under section 3323.09 of
the Revised Code;

~~(G)~~ ~~(F)~~ An amount to each institution defined under
section 3317.082 of the Revised Code providing elementary or
secondary education to children other than children receiving
special education under section 3323.091 of the Revised Code.
This amount for any institution in any fiscal year shall equal
the total of all tuition amounts required to be paid to the
institution under division (A) (1) of section 3317.082 of the
Revised Code. Division (F) of this section does not apply after
the effective date of this amendment.

The state board of education or any other board of
education or governing board may provide for any resident of a
district or educational service center territory any educational
service for which funds are made available to the board by the
United States under the authority of public law, whether such
funds come directly or indirectly from the United States or any
agency or department thereof or through the state or any agency,
department, or political subdivision thereof.

Sec. 3317.025. On or before the first day of June of each 8272
year before 2021, the tax commissioner shall certify the 8273
following information to the department of education and the 8274
office of budget and management, for each school district in 8275
which the value of the property described under division (A) of 8276
this section exceeds one per cent of the taxable value of all 8277
real and tangible personal property in the district or in which 8278
is located tangible personal property designed for use or used 8279
in strip mining operations, whose taxable value exceeds five 8280
million dollars, and the taxes upon which the district is 8281
precluded from collecting by virtue of legal proceedings to 8282
determine the value of such property: 8283

(A) The total taxable value of all property in the 8284
district owned by a public utility or railroad that has filed a 8285
petition for reorganization under the "Bankruptcy Act," 47 Stat. 8286
1474 (1898), 11 U.S.C. 205, as amended, and all tangible 8287
personal property in the district designed for use or used in 8288
strip mining operations whose taxable value exceeds five million 8289
dollars upon which have not been paid in full on or before the 8290
first day of April of that calendar year all real and tangible 8291
personal property taxes levied for the preceding calendar year 8292
and which the district was precluded from collecting by virtue 8293
of proceedings under section 205 of said act or by virtue of 8294
legal proceedings to determine the tax liability of such strip 8295
mining equipment; 8296

(B) The percentage of the total operating taxes charged 8297
and payable for school district purposes levied against such 8298
valuation for the preceding calendar year that have not been 8299
paid by such date; 8300

(C) The product obtained by multiplying the value 8301

certified under division (A) of this section by the percentage 8302
certified under division (B) of this section. If the value 8303
certified under division (A) of this section includes taxable 8304
property owned by a public utility or railroad that has filed a 8305
petition for reorganization under the bankruptcy act, the amount 8306
used in making the calculation under this division shall be 8307
reduced by one per cent of the total value of all real and 8308
tangible personal property in the district or the value of the 8309
utility's or railroad's property, whichever is less. 8310

Upon receipt of the certification, the department shall 8311
recompute the payments required under this chapter in the manner 8312
the payments would have been computed if: 8313

(1) The amount certified under division (C) of this 8314
section was not subject to taxation by the district and was not 8315
included in the certification made under division (A) (1), (A) 8316
(2), or (D) of section 3317.021 of the Revised Code. 8317

(2) The amount of taxes charged and payable and unpaid and 8318
used to make the computation under division (B) of this section 8319
had not been levied and had not been used in the computation 8320
required by division (B) of section 3317.021 of the Revised 8321
Code. The department shall pay the district that amount in the 8322
ensuing fiscal year in lieu of the amounts computed under this 8323
chapter. 8324

If a school district received a grant from the 8325
catastrophic expenditures account pursuant to division (C) of 8326
section 3316.20 of the Revised Code on the basis of the same 8327
circumstances for which a recomputation is made under this 8328
section, the amount of the recomputation shall be reduced and 8329
transferred in accordance with division (C) of section 3316.20 8330
of the Revised Code. 8331

Sec. 3317.026. (A) As used in this section, "refunded taxes" means taxes charged and payable from real and tangible personal property, including public utility property, that have been found to have been overpaid as the result of reductions in the taxable value of such property and that have been refunded, including any interest or penalty refunded with those taxes. If taxes are refunded over a period of time pursuant to division (B) (2), (3), or (4) of section 319.36 or division (C) of section 5727.471 of the Revised Code, the total amount of taxes required to be refunded, excluding any interest accruing after the day the undertaking is entered into, shall be considered to have been refunded on the day the first portion of the overpayment is paid or credited.

(B) Not later than the last day of February each year before 2021, each county auditor shall certify to the tax commissioner, for each school district in the county, the amount of refunded taxes refunded in the preceding calendar year and the reductions in taxable value that resulted in those refunds, except for reductions in taxable value that previously have been reported to the tax commissioner on an abstract. If the tax commissioner determines that the amount of refunded taxes certified for a school district exceeds three per cent of the total taxes charged and payable for current expenses of the school district for the calendar year in which those taxes were refunded, the tax commissioner shall certify the reductions in taxable value that resulted in those refunds on or before the first day of June to the department of education and the office of budget and management. Upon receiving the certification by the tax commissioner, the department of education shall reduce the total taxable value of the school district, as defined in section 3317.02 of the Revised Code, by the total amount of the

reductions in taxable value that resulted in those refunds for 8363
the purpose of computing the state education aid for the school 8364
district for the current fiscal year. The increase in the amount 8365
of such aid resulting from the adjustment required by this 8366
section shall be paid to the school district. The payment date 8367
shall be determined by the director of budget and management. 8368
The director shall select a payment date that is not earlier 8369
than the first day of June of the current fiscal year and not 8370
later than the thirty-first day of July of the following fiscal 8371
year. The department of education shall not pay the district 8372
under this section prior to approval by the director of budget 8373
and management to make that payment. 8374

If an adjustment is made under this division in the amount 8375
of state aid paid to a school district, the tax value reductions 8376
from which that adjustment results shall not be used in 8377
recomputing aid to a school district under section 3317.027 of 8378
the Revised Code. 8379

(C) If a school district received a grant from the 8380
catastrophic expenditures account pursuant to division (C) of 8381
section 3316.20 of the Revised Code on the basis of the same 8382
circumstances for which an adjustment is made under this 8383
section, the amount of the adjustment shall be reduced and 8384
transferred in accordance with division (C) of section 3316.20 8385
of the Revised Code. 8386

(D) Not later than the first day of June of each year 8387
before 2021, the tax commissioner shall certify to the 8388
department of education and the office of budget and management 8389
for each school district the total of the increases in taxable 8390
value above the amount of taxable value on which tax was paid, 8391
as provided in division (B) (1) or (2) of section 5727.47 of the 8392

Revised Code, as determined by the commissioner, and for which a notification was sent pursuant to section 5727.471 of the Revised Code, in the preceding calendar year. Upon receiving the certification, the department shall increase the total taxable value, as defined in section 3317.02 of the Revised Code, of the school district by the total amount of the increase in taxable value certified by the commissioner for the school district for the purpose of computing the school district's state education aid for the following fiscal year.

Sec. 3317.027. On or before the fifteenth day of May of each year before 2021, the tax commissioner shall certify to the department of education and the office of budget and management:

(A) The amount by which applications filed under section 5713.38 of the Revised Code or complaints filed under section 5715.19 of the Revised Code resulted in a reduction in the second preceding year's taxable value in each school district in which such a reduction occurred, and the amount by which such reduction reduced the district's taxes charged and payable for such year; and

(B) The taxes charged and payable for the second preceding tax year that were remitted under section 5713.081 of the Revised Code and the taxable value against which such taxes were imposed.

Upon receipt of such certifications, the department shall recompute the district's state education aid and determine the amount that the state education aid would have been had the taxable value not been used in the computation made under division (A) (1) of section 3317.021 of the Revised Code and had the taxes charged and payable not been included in the certification made under division (A) (3) of such section. The

department shall calculate the amount that the remainder of the 8423
fiscal year's payments should have been for the fiscal year 8424
including the amount of the state education aid as recomputed. 8425
The increase or decrease in the amount of aid resulting from the 8426
adjustment required under this section shall be paid to the 8427
school district. The payment date shall be determined by the 8428
director of budget and management. The director shall select a 8429
payment date that is not earlier than the first day of June of 8430
the current fiscal year and not later than the thirty-first day 8431
of July of the following fiscal year. The department of 8432
education shall not pay the district under this section prior to 8433
approval by the director of budget and management to make that 8434
payment. 8435

If a school district received a grant from the 8436
catastrophic expenditures account pursuant to division (C) of 8437
section 3316.20 of the Revised Code on the basis of the same 8438
circumstances for which a recomputation is made under this 8439
section, the amount of the recomputation shall be reduced and 8440
transferred in accordance with division (C) of section 3316.20 8441
of the Revised Code. 8442

Sec. 3317.028. (A) On or before the fifteenth day of May 8443
in each calendar year prior to calendar year 2007, the tax 8444
commissioner shall determine for each school district whether 8445
the taxable value of all tangible personal property, including 8446
utility tangible personal property, subject to taxation by the 8447
district in the preceding tax year was less or greater than the 8448
taxable value of such property during the second preceding tax 8449
year. If any such decrease exceeds five per cent of the 8450
district's tangible personal property taxable value included in 8451
the total taxable value used in computing the district's state 8452
education aid for the fiscal year that ends in the current 8453

calendar year, or if any such increase exceeds five per cent of 8454
the district's total taxable value used in computing the 8455
district's state education aid for the fiscal year that ends in 8456
the current calendar year, the tax commissioner shall certify 8457
both of the following to the department of education and the 8458
office of budget and management: 8459

(1) The taxable value of the tangible personal property 8460
increase or decrease, including utility tangible personal 8461
property increase or decrease, which shall be considered a 8462
change in valuation; 8463

(2) The decrease or increase in taxes charged and payable 8464
on such change in taxable value calculated in the same manner as 8465
in division (A) (3) of section 3317.021 of the Revised Code. 8466

(B) On or before ~~May 15, 2007,~~ and the fifteenth day of 8467
May in each ~~calendar year thereafter~~ before 2021, the tax 8468
commissioner shall determine for each school district whether 8469
the taxable value of all utility tangible personal property 8470
subject to taxation by the district in the preceding tax year 8471
was less or greater than the taxable value of such property 8472
during the second preceding tax year. If any decrease exceeds 8473
five per cent of the district's tangible personal property 8474
taxable value included in the total taxable value used in the 8475
district's state aid computation for the fiscal year that ends 8476
in the current calendar year, or if any increase exceeds five 8477
per cent of the district's total taxable value used in the 8478
district's state education aid computation for the fiscal year 8479
that ends in the current calendar year, the tax commissioner 8480
shall certify both of the following to the department of 8481
education and the office of budget and management: 8482

(1) The taxable value of the utility tangible personal 8483

property increase or decrease, which shall be considered a 8484
change in valuation; 8485

(2) The decrease or increase in taxes charged and payable 8486
on such change in taxable value calculated in the same manner as 8487
in division (A) (3) of section 3317.021 of the Revised Code. 8488

(C) Upon receipt of a certification specified in this 8489
section, the department of education shall reduce or increase by 8490
the respective amounts certified and the taxable value and the 8491
taxes charged and payable that were used in computing the 8492
district's state education aid for the fiscal year that ends in 8493
the current calendar year and shall recompute the state 8494
education aid for such fiscal year. The department shall pay to 8495
or deduct from the district an amount equal to one-half of the 8496
difference between the district's state education aid prior to 8497
the recomputation under this section and the district's 8498
recomputed state education aid. The payment date shall be 8499
determined by the director of budget and management. The 8500
director shall select a payment date that is not earlier than 8501
the first day of June of the current fiscal year and not later 8502
than the thirty-first day of July of the following fiscal year. 8503
The department of education shall not pay the district under 8504
this section prior to approval by the director of budget and 8505
management to make that payment. 8506

(D) If a school district received a grant from the 8507
catastrophic expenditures account pursuant to division (C) of 8508
section 3316.20 of the Revised Code on the basis of the same 8509
circumstances for which a recomputation is made under this 8510
section, the amount of the recomputation shall be reduced and 8511
transferred in accordance with division (C) of section 3316.20 8512
of the Revised Code. 8513

Sec. 3317.0210. (A) As used in this section:	8514
(1) "Bankruptcy Reform Act" means the "Bankruptcy Reform Act of 1978," 92 Stat. 2558, 11 U.S.C. 301, as amended.	8515 8516
(2) "Chapter 11 corporation" means a corporation, company, or other business organization that has filed a petition for reorganization under Chapter 11 of the "Bankruptcy Reform Act," 92 Stat. 2626, 11 U.S.C. 1101, as amended.	8517 8518 8519 8520
(3) "Uncollectable taxes" means property taxes payable in a calendar year by a Chapter 11 corporation on its property that a school district is precluded from collecting by virtue of proceedings under the Bankruptcy Reform Act.	8521 8522 8523 8524
(4) "Basic state aid" means a school district's state education aid.	8525 8526
(5) "Effective value" means the amount obtained by multiplying the total taxable value certified in a calendar year under section 3317.021 of the Revised Code by a fraction, the numerator of which is the total taxes charged and payable in that calendar year exclusive of the uncollectable taxes payable in that year, and the denominator of which is the total taxes charged and payable in that year.	8527 8528 8529 8530 8531 8532 8533
(6) "Total taxes charged and payable" has the same meaning given "taxes charged and payable" in section 3317.02 of the Revised Code.	8534 8535 8536
(B) (1) Between the first day of January and the first day of February of any year <u>before 2021</u> , a school district shall notify the department of education if it has uncollectable taxes payable in the preceding calendar year from one Chapter 11 corporation.	8537 8538 8539 8540 8541

(2) The department shall verify whether the district has 8542
such uncollectable taxes from such a corporation, and if the 8543
district does, shall immediately request the tax commissioner to 8544
certify the district's total taxes charged and payable in the 8545
preceding calendar year, and the tax commissioner shall certify 8546
that information to the department within thirty days after 8547
receiving the request. For the purposes of this section, taxes 8548
are payable in the calendar year that includes the day 8549
prescribed by law for their payment, including any lawful 8550
extension thereof. 8551

(C) Upon receiving the certification from the tax 8552
commissioner, the department shall determine whether the amount 8553
of uncollectable taxes from the corporation equals at least one 8554
per cent of the total taxes charged and payable as certified by 8555
the tax commissioner. If it does, the department shall compute 8556
the district's effective value and shall recompute the basic 8557
state aid payable to the district for the current fiscal year 8558
using the effective value in lieu of the total taxable value 8559
used to compute the basic state aid for the current fiscal year. 8560
The difference between the basic state aid amount originally 8561
computed for the district for the current fiscal year and the 8562
recomputed amount shall be paid to the district from the lottery 8563
profits education fund before the end of the current fiscal 8564
year. 8565

(D) Except as provided in division (E) of this section, 8566
amounts received by a school district under division (C) of this 8567
section shall be repaid to the department of education in any 8568
future year to the extent the district receives payments of 8569
uncollectable taxes in such future year. The district shall 8570
notify the department of any amount owed under this division. 8571

(E) If a school district received a grant from the 8572
catastrophic expenditures account pursuant to division (C) of 8573
section 3316.20 of the Revised Code on the basis of the same 8574
circumstances for which a recomputation is made under this 8575
section, the amount of the recomputation shall be reduced and 8576
transferred in accordance with division (C) of section 3316.20 8577
of the Revised Code. 8578

Sec. 3317.0211. (A) As used in this section: 8579

(1) "Port authority" means any port authority as defined 8580
in section 4582.01 or 4582.21 of the Revised Code. 8581

(2) "Real property" includes public utility real property 8582
and "personal property" includes public utility personal 8583
property. 8584

(3) "Uncollected taxes" means property taxes charged and 8585
payable against the property of a port authority for a tax year 8586
that a school district has not collected. 8587

(4) "Basic state aid" means a school district's state 8588
education aid. 8589

(5) "Effective value" means the sum of the effective 8590
residential/agricultural real property value, the effective 8591
nonresidential/agricultural real property value, and the 8592
effective personal value. 8593

(6) "Effective residential/agricultural real property 8594
value" means, for a tax year, the amount obtained by multiplying 8595
the value for that year of residential/agricultural real 8596
property subject to taxation in the district by a fraction, the 8597
numerator of which is the total taxes charged and payable for 8598
that year against the residential/agricultural real property 8599
subject to taxation in the district, exclusive of the 8600

uncollected taxes for that year on all real property subject to 8601
taxation in the district, and the denominator of which is the 8602
total taxes charged and payable for that year against the 8603
residential/agricultural real property subject to taxation in 8604
the district. 8605

(7) "Effective nonresidential/agricultural real property 8606
value" means, for a tax year, the amount obtained by multiplying 8607
the value for that year of nonresidential/agricultural real 8608
property subject to taxation in the district by a fraction, the 8609
numerator of which is the total taxes charged and payable for 8610
that year against the nonresidential/agricultural real property 8611
subject to taxation in the district, exclusive of the 8612
uncollected taxes for that year on all real property subject to 8613
taxation in the district, and the denominator of which is the 8614
total taxes charged and payable for that year against the 8615
nonresidential/agricultural real property subject to taxation in 8616
the district. 8617

(8) "Effective personal value" means, for a tax year, the 8618
amount obtained by multiplying the value for that year certified 8619
under division (A) (2) of section 3317.021 of the Revised Code by 8620
a fraction, the numerator of which is the total taxes charged 8621
and payable for that year against personal property subject to 8622
taxation in the district, exclusive of the uncollected taxes for 8623
that year on that property, and the denominator of which is the 8624
total taxes charged and payable for that year against personal 8625
property subject to taxation in the district. 8626

(9) "Nonresidential/agricultural real property value" 8627
means, for a tax year, the sum of the values certified for a 8628
school district for that year under division (B) (2) (a) of this 8629
section, and "residential/agricultural real property value" 8630

means, for a tax year, the sum of the values certified for a school district under division (B) (2) (b) of this section.

(10) "Taxes charged and payable against real property" means the taxes charged and payable against that property after making the reduction required by section 319.301 of the Revised Code.

(11) "Total taxes charged and payable" has the same meaning given "taxes charged and payable" in section 3317.02 of the Revised Code.

(B) (1) By the first day of August of any ~~calendar~~ year before 2021, a school district shall notify the department of education if it has any uncollected taxes from one port authority for the second preceding tax year whose taxes charged and payable represent at least one-half of one per cent of the district's total taxes charged and payable for that tax year.

(2) The department shall verify whether the district has such uncollected taxes by the first day of September, and if the district does, shall immediately request the county auditor of each county in which the school district has territory to certify the following information concerning the district's property values and taxes for the second preceding tax year, and each such auditor shall certify that information to the department within thirty days of receiving the request:

(a) The value of the property subject to taxation in the district that was classified as nonresidential/agricultural real property pursuant to section 5713.041 of the Revised Code, and the taxes charged and payable on that property; and

(b) The value of the property subject to taxation in the district that was classified as residential/agricultural real

property under section 5713.041 of the Revised Code. 8660

(C) By the fifteenth day of November of any year before 8661
2021, the department shall compute the district's effective 8662
nonresidential/agricultural real property value, effective 8663
residential/agricultural real property value, effective personal 8664
value, and effective value, and shall determine whether the 8665
school district's effective value for the second preceding tax 8666
year is at least one per cent less than its total value for that 8667
year certified under divisions (A) (1) and (2) of section 8668
3317.021 of the Revised Code. If it is, the department shall 8669
recompute the basic state aid payable to the district for the 8670
immediately preceding fiscal year using the effective value in 8671
lieu of the amounts previously certified under section 3317.021 8672
of the Revised Code. The difference between the original basic 8673
state aid amount computed for the district for the preceding 8674
fiscal year and the recomputed amount shall be paid to the 8675
district from the lottery profits education fund before the end 8676
of the current fiscal year. 8677

(D) Except as provided in division (E) of this section, 8678
amounts received by a school district under division (C) of this 8679
section shall be repaid to the department of education in any 8680
future year to the extent the district receives payments of 8681
uncollectable taxes in such future year. The department shall 8682
notify a district of any amount owed under this division. 8683

(E) If a school district received a grant from the 8684
catastrophic expenditures account pursuant to division (C) of 8685
section 3316.20 of the Revised Code on the basis of the same 8686
circumstances for which a recomputation is made under this 8687
section, the amount of the recomputation shall be reduced and 8688
transferred in accordance with division (C) of section 3316.20 8689

of the Revised Code. 8690

Sec. 3317.0212. (A) As used in this section: 8691

(1) "Qualifying riders" means resident students enrolled 8692
in regular education in grades kindergarten to twelve who are 8693
provided school bus service by a school district and who live 8694
more than one mile from the school they attend, including 8695
students with dual enrollment in a joint vocational school 8696
district or a cooperative education school district, and 8697
students enrolled in a community school, STEM school, or 8698
nonpublic school. 8699

(2) "Qualifying ridership" means the average number of 8700
qualifying riders who are provided school bus service by a 8701
school district during the first full week of October. 8702

(3) "Rider density" means the total ADM per square mile of 8703
a school district. 8704

(4) "School bus service" means a school district's 8705
transportation of qualifying riders in any of the following 8706
types of vehicles: 8707

(a) School buses owned or leased by the district; 8708

(b) School buses operated by a private contractor hired by 8709
the district; 8710

(c) School buses operated by another school district or 8711
entity with which the district has contracted, either as part of 8712
a consortium for the provision of transportation or otherwise. 8713

(B) Not later than the fifteenth day of October each year, 8714
each city, local, and exempted village school district shall 8715
report to the department of education its qualifying ridership 8716
and any other information requested by the department. 8717

Subsequent adjustments to the reported numbers shall be made 8718
only in accordance with rules adopted by the department. 8719

(C) The department shall calculate the statewide 8720
transportation cost per student as follows: 8721

(1) Determine each city, local, and exempted village 8722
school district's transportation cost per student by dividing 8723
the district's total costs for school bus service in the 8724
previous fiscal year by its qualifying ridership in the previous 8725
fiscal year. 8726

(2) After excluding districts that do not provide school 8727
bus service and the ten districts with the highest 8728
transportation costs per student and the ten districts with the 8729
lowest transportation costs per student, divide the aggregate 8730
cost for school bus service for the remaining districts in the 8731
previous fiscal year by the aggregate qualifying ridership of 8732
those districts in the previous fiscal year. 8733

(D) The department shall calculate the statewide 8734
transportation cost per mile as follows: 8735

(1) Determine each city, local, and exempted village 8736
school district's transportation cost per mile by dividing the 8737
district's total costs for school bus service in the previous 8738
fiscal year by its total number of miles driven for school bus 8739
service in the previous fiscal year. 8740

(2) After excluding districts that do not provide school 8741
bus service and the ten districts with the highest 8742
transportation costs per mile and the ten districts with the 8743
lowest transportation costs per mile, divide the aggregate cost 8744
for school bus service for the remaining districts in the 8745
previous fiscal year by the aggregate miles driven for school 8746

bus service in those districts in the previous fiscal year. 8747

(E) ~~The department shall calculate each city, local, and
exempted village school district's transportation payment as
follows amount for each city, local, or exempted village school
district shall be the greater of either:~~ 8748
8749
8750
8751

(1) ~~Multiply~~ The product of the statewide transportation 8752
cost per student multiplied by the district's qualifying 8753
ridership for the current fiscal year. 8754

(2) ~~Multiply~~ The product of the statewide transportation 8755
cost per mile multiplied by the district's total number of miles 8756
driven for school bus service in the current fiscal year. 8757

~~(3) Multiply the greater of the amounts calculated under
divisions (E) (1) and (2) of this section by the greater of fifty
per cent or the district's state share index, as defined in
section 3317.02 of the Revised Code.~~ 8758
8759
8760
8761

(F) In addition to funds ~~paid~~ calculated under division 8762
(E) of this section, the department shall calculate for each 8763
city, local, and exempted village district ~~shall receive~~ in 8764
accordance with rules adopted by the state board of education a 8765
~~payment~~ an amount for students transported by means other than 8766
school bus service and whose transportation is not funded under 8767
division (C) of section 3317.024 of the Revised Code. The rules 8768
shall include provisions for school district reporting of such 8769
students. 8770

(G) (1) For purposes of division (G) of this section, a 8771
school district's "transportation supplement percentage" means 8772
the following quotient: 8773

~~{(35, in fiscal year 2016, or 50, in fiscal year 2017) -~~ 8774
the district's rider density~~}~~ / 100 8775

If the result of the calculation for a district under 8776
division (G)(1) of this section is less than zero, the 8777
district's transportation supplement percentage shall be zero. 8778

(2) The department shall ~~pay~~ calculate for each district a 8779
transportation supplement ~~calculated~~ according to the following 8780
formula: 8781

The district's transportation supplement percentage X the amount 8782
calculated for the district under division (E)(2) of this 8783
section X 0.55 8784

(H) The department shall pay the amounts calculated for a 8785
city, local, or exempted village district in divisions (E), (F), 8786
and (G) of this section to the educational service center that 8787
serves the county in which the majority of the district is 8788
located, regardless of whether the district has entered into an 8789
agreement with the educational service center under section 8790
3313.843 of the Revised Code. 8791

Sec. 3317.0213. (A) The department of education shall 8792
compute and pay in accordance with this section additional state 8793
aid for preschool children with disabilities to each city, 8794
local, and exempted village school district and to each 8795
institution, as defined in section 3323.091 of the Revised Code. 8796
Funding shall be provided for children who are not enrolled in 8797
kindergarten and who are under age six on the thirtieth day of 8798
September of the academic year, or on the first day of August of 8799
the academic year if the school district in which the child is 8800
enrolled has adopted a resolution under division (A)(3) of 8801
section 3321.01 of the Revised Code, but not less than age three 8802
on the first day of December of the academic year. 8803

The additional state aid shall be calculated under the 8804

following formula: 8805

(\$4,000 X the number of students who are preschool 8806
children with disabilities) + the sum of the following: 8807

(1) The district's or institution's category one special 8808
education students who are preschool children with disabilities 8809
X the amount specified in division (A) of section 3317.013 of 8810
the Revised Code X ~~the district's state share index X~~0.50; 8811

(2) The district's or institution's category two special 8812
education students who are preschool children with disabilities 8813
X the amount specified in division (B) of section 3317.013 of 8814
the Revised Code X ~~the district's state share index X~~0.50; 8815

(3) The district's or institution's category three special 8816
education students who are preschool children with disabilities 8817
X the amount specified in division (C) of section 3317.013 of 8818
the Revised Code X ~~the district's state share index X~~0.50; 8819

(4) The district's or institution's category four special 8820
education students who are preschool children with disabilities 8821
X the amount specified in division (D) of section 3317.013 of 8822
the Revised Code X ~~the district's state share index X~~0.50; 8823

(5) The district's or institution's category five special 8824
education students who are preschool children with disabilities 8825
X the amount specified in division (E) of section 3317.013 of 8826
the Revised Code X ~~the district's state share index X~~0.50; 8827

(6) The district's or institution's category six special 8828
education students who are preschool children with disabilities 8829
X the amount specified in division (F) of section 3317.013 of 8830
the Revised Code X ~~the district's state share index X~~0.50. 8831

The special education disability categories for preschool 8832

children used in this section are the same categories prescribed 8833
in section 3317.013 of the Revised Code. 8834

~~As used in division (A) of this section, the state share 8835
index of a student enrolled in an institution is the state share 8836
index of the school district in which the student is entitled to 8837
attend school under section 3313.64 or 3313.65 of the Revised 8838
Code. 8839~~

(B) If an educational service center is providing services 8840
to students who are preschool children with disabilities under 8841
agreement with the city, local, or exempted village school 8842
district in which the students are entitled to attend school, 8843
that district may authorize the department to transfer funds 8844
computed under this section to the service center providing 8845
those services. 8846

(C) If a county ~~DD~~ board of developmental disabilities is 8847
providing services to students who are preschool children with 8848
disabilities under agreement with the city, local, or exempted 8849
village school district in which the students are entitled to 8850
attend school, the department shall deduct from the district's 8851
payment computed under division (A) of this section the total 8852
amount of those funds that are attributable to the students 8853
served by the county ~~DD~~ board of developmental disabilities and 8854
pay that amount to that board. 8855

Sec. 3317.0214. (A) The department shall compute and pay 8856
in accordance with this section additional state aid to school 8857
districts for students in categories two through six special 8858
education ADM. If a district's costs for the fiscal year for a 8859
student in its categories two through six special education ADM 8860
exceed the threshold catastrophic cost for serving the student, 8861
the district may submit to the superintendent of public 8862

instruction documentation, as prescribed by the superintendent, 8863
of all its costs for that student. Upon submission of 8864
documentation for a student of the type and in the manner 8865
prescribed, the department shall pay to the district an amount 8866
equal to the ~~sum of the following:~~ 8867

~~(1) One half of the district's costs for the student in 8868
excess of the threshold catastrophic cost.~~ 8869

~~(2) The product of one half of the district's costs for 8870
the student in excess of the threshold catastrophic cost 8871
multiplied by the district's state share index. 8872~~

(B) For purposes of division (A) of this section, the 8873
threshold catastrophic cost for serving a student equals: 8874

(1) For a student in the school district's category two, 8875
three, four, or five special education ADM, twenty-seven 8876
thousand three hundred seventy-five dollars; 8877

(2) For a student in the district's category six special 8878
education ADM, thirty-two thousand eight hundred fifty dollars. 8879

(C) The district shall report under division (A) of this 8880
section, and the department shall pay for, only the costs of 8881
educational expenses and the related services provided to the 8882
student in accordance with the student's individualized 8883
education program. Any legal fees, court costs, or other costs 8884
associated with any cause of action relating to the student may 8885
not be included in the amount. 8886

Sec. 3317.0215. (A) For purposes of this section, "four- 8887
year adjusted cohort graduation rate" has the same meaning as in 8888
section 3302.01 of the Revised Code. 8889

(B) The department of education shall annually calculate a 8890

graduation bonus for each city, local, and exempted village 8891
school district according to the following formula: 8892

The district's four-year adjusted cohort graduation rate on its 8893
most recent report card issued by the department under section 8894
3302.03 of the Revised Code X 0.075 X the formula amount X the 8895
number of the district's graduates reported to the department, 8896
in accordance with the guidelines adopted under section 8897
3301.0714 of the Revised Code, for the same school year for 8898
which the most recent report card was issued ~~X the district's~~ 8899
~~state share index~~ 8900

Sec. 3317.0216. (A) For purposes of this section, a city, 8901
local, or exempted village school district's "third-grade 8902
reading proficiency percentage" means the percentage of the 8903
district's students scoring at a proficient level of skill or 8904
higher on the third-grade English language arts assessment 8905
prescribed under division (A) (1) (a) of section 3301.0710 of the 8906
Revised Code for the immediately preceding school year, as 8907
reported on the district's report card under section 3302.03 of 8908
the Revised Code. 8909

(B) The department of education shall annually calculate a 8910
third-grade reading bonus for each city, local, and exempted 8911
village school district according to the following formula: 8912

The district's third-grade reading proficiency percentage 8913
X 0.075 X the formula amount X the number of the district's 8914
students scoring at a proficient level of skill or higher on the 8915
third-grade English language arts assessment prescribed under 8916
division (A) (1) (a) of section 3301.0710 of the Revised Code for 8917
the immediately preceding school year ~~X the district's state~~ 8918
~~share index~~ 8919

Sec. 3317.03. (A) The superintendent of each city, local, 8920
and exempted village school district shall report to the state 8921
board of education as of the last day of October, March, and 8922
June of each year the enrollment of students receiving services 8923
from schools under the superintendent's supervision, and the 8924
numbers of other students entitled to attend school in the 8925
district under section 3313.64 or 3313.65 of the Revised Code 8926
the superintendent is required to report under this section, so 8927
that the department of education can calculate the district's 8928
formula ADM, total ADM, category one through five career- 8929
technical education ADM, category one through three limited 8930
English proficient ADM, category one through six special 8931
education ADM, preschool scholarship ADM, transportation ADM, 8932
and, for purposes of provisions of law outside of Chapter 3317. 8933
of the Revised Code, average daily membership. 8934

(1) The enrollment reported by the superintendent during 8935
the reporting period shall consist of the number of students in 8936
grades kindergarten through twelve receiving any educational 8937
services from the district, except that the following categories 8938
of students shall not be included in the determination: 8939

(a) Students enrolled in adult education classes; 8940

(b) Adjacent or other district students enrolled in the 8941
district under an open enrollment policy pursuant to section 8942
3313.98 of the Revised Code~~†~~. Division (A)(1)(b) of this section 8943
does not apply after the effective date of this amendment. 8944

(c) Students receiving services in the district pursuant 8945
to a compact, cooperative education agreement, or a contract, 8946
but who are entitled to attend school in another district 8947
pursuant to section 3313.64 or 3313.65 of the Revised Code; 8948

(d) Students for whom tuition is payable pursuant to 8949
~~sections 3317.081 and section~~ 3323.141 of the Revised Code; 8950

(e) Students receiving services in the district through a 8951
scholarship awarded under either section 3310.41 or sections 8952
3310.51 to 3310.64 of the Revised Code. Division (A) (1) (e) of 8953
this section does not apply after the effective date of this 8954
amendment. 8955

When reporting students under division (A) (1) of this 8956
section, the superintendent also shall report the district where 8957
each student is entitled to attend school pursuant to sections 8958
3313.64 and 3313.65 of the Revised Code. 8959

(2) The department of education shall compile a list of 8960
all students reported to be enrolled in a district under 8961
division (A) (1) of this section and of the students entitled to 8962
attend school in the district pursuant to section 3313.64 or 8963
3313.65 of the Revised Code on an FTE basis but receiving 8964
educational services in grades kindergarten through twelve from 8965
one or more of the following entities: 8966

(a) A community school pursuant to Chapter 3314. of the 8967
Revised Code, including any participation in a college pursuant 8968
to Chapter 3365. of the Revised Code while enrolled in such 8969
community school; 8970

(b) An alternative school pursuant to sections 3313.974 to 8971
3313.979 of the Revised Code as described in division (I) (2) (a) 8972
or (b) of this section~~7~~. Division (A) (2) (b) of this section does 8973
not apply after the effective date of this amendment. 8974

(c) A college pursuant to Chapter 3365. of the Revised 8975
Code, except when the student is enrolled in the college while 8976
also enrolled in a community school pursuant to Chapter 3314., a 8977

science, technology, engineering, and mathematics school 8978
established under Chapter 3326., or a college-preparatory 8979
boarding school established under Chapter 3328. of the Revised 8980
Code; 8981

(d) An adjacent or other school district under an open 8982
enrollment policy adopted pursuant to section 3313.98 of the 8983
Revised Code~~+. Division (A) (2) (d) of this section does not apply~~ 8984
after the effective date of this amendment. 8985

(e) An educational service center or cooperative education 8986
district; 8987

(f) Another school district under a cooperative education 8988
agreement, compact, or contract; 8989

(g) A chartered nonpublic school with a scholarship paid 8990
under section 3310.08 of the Revised Code, if the students 8991
qualified for the scholarship under section 3310.03 of the 8992
Revised Code~~+. Division (A) (2) (g) of this section does not apply~~ 8993
after the effective date of this amendment. 8994

(h) An alternative public provider or a registered private 8995
provider with a scholarship awarded under either section 3310.41 8996
or sections 3310.51 to 3310.64 of the Revised Code. Division (A) 8997
(2) (h) of this section does not apply after the effective date 8998
of this amendment. 8999

~~As used in this section, "alternative public provider" and~~ 9000
~~"registered private provider" have the same meanings as in~~ 9001
~~section 3310.41 or 3310.51 of the Revised Code, as applicable.~~ 9002

(i) A science, technology, engineering, and mathematics 9003
school established under Chapter 3326. of the Revised Code, 9004
including any participation in a college pursuant to Chapter 9005
3365. of the Revised Code while enrolled in the school; 9006

(j) A college-preparatory boarding school established 9007
under Chapter 3328. of the Revised Code, including any 9008
participation in a college pursuant to Chapter 3365. of the 9009
Revised Code while enrolled in the school. 9010

(3) The department also shall compile a list of the 9011
students entitled to attend school in the district under section 9012
3313.64 or 3313.65 of the Revised Code who are enrolled in a 9013
joint vocational school district or under a career-technical 9014
education compact, excluding any students so entitled to attend 9015
school in the district who are enrolled in another school 9016
district through an open enrollment policy as reported under 9017
division (A) (2) (d) of this section and then enroll in a joint 9018
vocational school district or under a career-technical education 9019
compact. 9020

The department shall provide each city, local, and 9021
exempted village school district with an opportunity to review 9022
the list of students compiled under divisions (A) (2) and (3) of 9023
this section to ensure that the students reported accurately 9024
reflect the enrollment of students in the district. 9025

(B) To enable the department of education to obtain the 9026
data needed to complete the calculation of payments pursuant to 9027
this chapter, each superintendent shall certify from the reports 9028
provided by the department under division (A) of this section 9029
all of the following: 9030

(1) The total student enrollment in regular learning day 9031
classes included in the report under division (A) (1) or (2) of 9032
this section for each of the individual grades kindergarten 9033
through twelve in schools under the superintendent's 9034
supervision; 9035

(2) The unduplicated count of the number of preschool 9036
children with disabilities enrolled in the district for whom the 9037
district is eligible to receive funding under section 3317.0213 9038
of the Revised Code adjusted for the portion of the year each 9039
child is so enrolled, in accordance with the disability 9040
categories prescribed in section 3317.013 of the Revised Code; 9041

(3) The number of children entitled to attend school in 9042
the district pursuant to section 3313.64 or 3313.65 of the 9043
Revised Code who are: 9044

(a) Participating in a pilot project scholarship program 9045
established under sections 3313.974 to 3313.979 of the Revised 9046
Code as described in division (I) (2) (a) or (b) of this section~~+~~. 9047
Division (B) (3) (a) of this section does not apply after the 9048
effective date of this amendment. 9049

(b) Enrolled in a college under Chapter 3365. of the 9050
Revised Code, except when the student is enrolled in the college 9051
while also enrolled in a community school pursuant to Chapter 9052
3314. of the Revised Code, a science, technology, engineering, 9053
and mathematics school established under Chapter 3326., or a 9054
college-preparatory boarding school established under Chapter 9055
3328. of the Revised Code; 9056

(c) Enrolled in an adjacent or other school district under 9057
section 3313.98 of the Revised Code~~+~~. Division (B) (3) (c) of this 9058
section does not apply after the effective date of this 9059
amendment. 9060

(d) Enrolled in a community school established under 9061
Chapter 3314. of the Revised Code that is not an internet- or 9062
computer-based community school as defined in section 3314.02 of 9063
the Revised Code, including any participation in a college 9064

pursuant to Chapter 3365. of the Revised Code while enrolled in 9065
such community school; 9066

(e) Enrolled in an internet- or computer-based community 9067
school, as defined in section 3314.02 of the Revised Code, 9068
including any participation in a college pursuant to Chapter 9069
3365. of the Revised Code while enrolled in the school; 9070

(f) Enrolled in a chartered nonpublic school with a 9071
scholarship paid under section 3310.08 of the Revised Code and 9072
who qualified for the scholarship under section 3310.03 of the 9073
Revised Code~~. Division (B) (3) (f) of this section does not apply~~ 9074
after the effective date of this amendment. 9075

(g) Enrolled in kindergarten through grade twelve in an 9076
alternative public provider or a registered private provider 9077
with a scholarship awarded under section 3310.41 of the Revised 9078
Code~~. Division (B) (3) (g) of this section does not apply after~~ 9079
the effective date of this amendment. 9080

(h) Enrolled as a preschool child with a disability in an 9081
alternative public provider or a registered private provider 9082
with a scholarship awarded under section 3310.41 of the Revised 9083
Code~~. Division (B) (3) (h) of this section does not apply after~~ 9084
the effective date of this amendment. 9085

(i) Participating in a program operated by a county board 9086
of developmental disabilities or a state institution; 9087

(j) Enrolled in a science, technology, engineering, and 9088
mathematics school established under Chapter 3326. of the 9089
Revised Code, including any participation in a college pursuant 9090
to Chapter 3365. of the Revised Code while enrolled in the 9091
school; 9092

(k) Enrolled in a college-preparatory boarding school 9093

established under Chapter 3328. of the Revised Code, including 9094
any participation in a college pursuant to Chapter 3365. of the 9095
Revised Code while enrolled in the school; 9096

(1) Enrolled in an alternative public provider or a 9097
registered private provider with a scholarship awarded under 9098
sections 3310.51 to 3310.64 of the Revised Code. Division (B)(3) 9099
(1) of this section does not apply after the effective date of 9100
this amendment. 9101

(4) The total enrollment of pupils in joint vocational 9102
schools; 9103

(5) The ~~combined~~ enrollment of children with disabilities 9104
reported under division (A)(1) or (2) of this section receiving 9105
special education services for the category one disability 9106
described in division (A) of section 3317.013 of the Revised 9107
Code, ~~including children attending a special education program~~ 9108
~~operated by an alternative public provider or a registered~~ 9109
~~private provider with a scholarship awarded under sections~~ 9110
~~3310.51 to 3310.64 of the Revised Code;~~ 9111

(6) The ~~combined~~ enrollment of children with disabilities 9112
reported under division (A)(1) or (2) of this section receiving 9113
special education services for category two disabilities 9114
described in division (B) of section 3317.013 of the Revised 9115
Code, ~~including children attending a special education program~~ 9116
~~operated by an alternative public provider or a registered~~ 9117
~~private provider with a scholarship awarded under sections~~ 9118
~~3310.51 to 3310.64 of the Revised Code;~~ 9119

(7) The ~~combined~~ enrollment of children with disabilities 9120
reported under division (A)(1) or (2) of this section receiving 9121
special education services for category three disabilities 9122

described in division (C) of section 3317.013 of the Revised Code, ~~including children attending a special education program operated by an alternative public provider or a registered private provider with a scholarship awarded under sections 3310.51 to 3310.64 of the Revised Code;~~

(8) The ~~combined~~ enrollment of children with disabilities reported under division (A) (1) or (2) of this section receiving special education services for category four disabilities described in division (D) of section 3317.013 of the Revised Code, ~~including children attending a special education program operated by an alternative public provider or a registered private provider with a scholarship awarded under sections 3310.51 to 3310.64 of the Revised Code;~~

(9) The ~~combined~~ enrollment of children with disabilities reported under division (A) (1) or (2) of this section receiving special education services for the category five disabilities described in division (E) of section 3317.013 of the Revised Code, ~~including children attending a special education program operated by an alternative public provider or a registered private provider with a scholarship awarded under sections 3310.51 to 3310.64 of the Revised Code;~~

(10) The ~~combined~~ enrollment of children with disabilities reported under division (A) (1) or (2) and under division (B) (3) (h) of this section receiving special education services for category six disabilities described in division (F) of section 3317.013 of the Revised Code, ~~including children attending a special education program operated by an alternative public provider or a registered private provider with a scholarship awarded under either section 3310.41 or sections 3310.51 to 3310.64 of the Revised Code;~~

(11) The enrollment of pupils reported under division (A) 9153
(1) or (2) of this section on a full-time equivalency basis in 9154
category one career-technical education programs or classes, 9155
described in division (A) of section 3317.014 of the Revised 9156
Code, operated by the school district or by another district 9157
that is a member of the district's career-technical planning 9158
district, other than a joint vocational school district, or by 9159
an educational service center, notwithstanding division (G) of 9160
section 3317.02 of the Revised Code and division (C) (3) of this 9161
section; 9162

(12) The enrollment of pupils reported under division (A) 9163
(1) or (2) of this section on a full-time equivalency basis in 9164
category two career-technical education programs or services, 9165
described in division (B) of section 3317.014 of the Revised 9166
Code, operated by the school district or another school district 9167
that is a member of the district's career-technical planning 9168
district, other than a joint vocational school district, or by 9169
an educational service center, notwithstanding division (G) of 9170
section 3317.02 of the Revised Code and division (C) (3) of this 9171
section; 9172

(13) The enrollment of pupils reported under division (A) 9173
(1) or (2) of this section on a full-time equivalency basis in 9174
category three career-technical education programs or services, 9175
described in division (C) of section 3317.014 of the Revised 9176
Code, operated by the school district or another school district 9177
that is a member of the district's career-technical planning 9178
district, other than a joint vocational school district, or by 9179
an educational service center, notwithstanding division (G) of 9180
section 3317.02 of the Revised Code and division (C) (3) of this 9181
section; 9182

(14) The enrollment of pupils reported under division (A) 9183
(1) or (2) of this section on a full-time equivalency basis in 9184
category four career-technical education programs or services, 9185
described in division (D) of section 3317.014 of the Revised 9186
Code, operated by the school district or another school district 9187
that is a member of the district's career-technical planning 9188
district, other than a joint vocational school district, or by 9189
an educational service center, notwithstanding division (G) of 9190
section 3317.02 of the Revised Code and division (C) (3) of this 9191
section; 9192

(15) The enrollment of pupils reported under division (A) 9193
(1) or (2) of this section on a full-time equivalency basis in 9194
category five career-technical education programs or services, 9195
described in division (E) of section 3317.014 of the Revised 9196
Code, operated by the school district or another school district 9197
that is a member of the district's career-technical planning 9198
district, other than a joint vocational school district, or by 9199
an educational service center, notwithstanding division (G) of 9200
section 3317.02 of the Revised Code and division (C) (3) of this 9201
section; 9202

(16) The enrollment of pupils reported under division (A) 9203
(1) or (2) of this section who are limited English proficient 9204
students described in division (A) of section 3317.016 of the 9205
Revised Code, excluding any student reported under division (B) 9206
(3) (e) of this section as enrolled in an internet- or computer- 9207
based community school; 9208

(17) The enrollment of pupils reported under division (A) 9209
(1) or (2) of this section who are limited English proficient 9210
students described in division (B) of section 3317.016 of the 9211
Revised Code, excluding any student reported under division (B) 9212

(3) (e) of this section as enrolled in an internet- or computer-	9213
based community school;	9214
(18) The enrollment of pupils reported under division (A)	9215
(1) or (2) of this section who are limited English proficient	9216
students described in division (C) of section 3317.016 of the	9217
Revised Code, excluding any student reported under division (B)	9218
(3) (e) of this section as enrolled in an internet- or computer-	9219
based community school;	9220
(19) The average number of children transported during the	9221
reporting period by the school district on board-owned or	9222
contractor-owned and -operated buses, reported in accordance	9223
with rules adopted by the department of education;	9224
(20) (a) The number of children, other than preschool	9225
children with disabilities, the district placed with a county	9226
board of developmental disabilities in fiscal year 1998.	9227
Division (B) (20) (a) of this section does not apply after fiscal	9228
year 2013.	9229
(b) The number of children with disabilities, other than	9230
preschool children with disabilities, placed with a county board	9231
of developmental disabilities in the current fiscal year to	9232
receive special education services for the category one	9233
disability described in division (A) of section 3317.013 of the	9234
Revised Code;	9235
(c) The number of children with disabilities, other than	9236
preschool children with disabilities, placed with a county board	9237
of developmental disabilities in the current fiscal year to	9238
receive special education services for category two disabilities	9239
described in division (B) of section 3317.013 of the Revised	9240
Code;	9241

(d) The number of children with disabilities, other than 9242
preschool children with disabilities, placed with a county board 9243
of developmental disabilities in the current fiscal year to 9244
receive special education services for category three 9245
disabilities described in division (C) of section 3317.013 of 9246
the Revised Code; 9247

(e) The number of children with disabilities, other than 9248
preschool children with disabilities, placed with a county board 9249
of developmental disabilities in the current fiscal year to 9250
receive special education services for category four 9251
disabilities described in division (D) of section 3317.013 of 9252
the Revised Code; 9253

(f) The number of children with disabilities, other than 9254
preschool children with disabilities, placed with a county board 9255
of developmental disabilities in the current fiscal year to 9256
receive special education services for the category five 9257
disabilities described in division (E) of section 3317.013 of 9258
the Revised Code; 9259

(g) The number of children with disabilities, other than 9260
preschool children with disabilities, placed with a county board 9261
of developmental disabilities in the current fiscal year to 9262
receive special education services for category six disabilities 9263
described in division (F) of section 3317.013 of the Revised 9264
Code. 9265

(21) The enrollment of students who are economically 9266
disadvantaged, as defined by the department, excluding any 9267
student reported under division (B) (3) (e) of this section as 9268
enrolled in an internet- or computer-based community school. A 9269
student shall not be categorically excluded from the number 9270
reported under division (B) (21) of this section based on 9271

anything other than family income. 9272

(C) (1) The state board of education shall adopt rules 9273
necessary for implementing divisions (A), (B), and (D) of this 9274
section. 9275

(2) A student enrolled in a ~~community school established~~ 9276
~~under Chapter 3314., a science, technology, engineering, and~~ 9277
~~mathematics school established under Chapter 3326., or a~~ 9278
college-preparatory boarding school established under Chapter 9279
3328. of the Revised Code shall be counted in the formula ADM 9280
and, if applicable, the category one, two, three, four, five, or 9281
six special education ADM of the school district in which the 9282
student is entitled to attend school under section 3313.64 or 9283
3313.65 of the Revised Code for the same proportion of the 9284
school year that the student is counted in the enrollment of ~~the~~ 9285
~~community school, the science, technology, engineering, and~~ 9286
~~mathematics school, or the college-preparatory boarding school~~ 9287
for purposes of section 3314.08, ~~3326.33, or 3328.24~~ of the 9288
Revised Code. Notwithstanding the enrollment of students 9289
certified pursuant to division (B) ~~(3) (d), (e), (j), or (k)~~ of 9290
this section, the department may adjust the formula ADM of a 9291
school district to account for students entitled to attend 9292
school in the district under section 3313.64 or 3313.65 of the 9293
Revised Code who are enrolled in a ~~community school, a science,~~ 9294
~~technology, engineering, and mathematics school, or a college-~~ 9295
preparatory boarding school for only a portion of the school 9296
year. 9297

(3) No child shall be counted as more than a total of one 9298
child in the sum of the enrollment of students of a school 9299
district under division (A), divisions (B) (1) to (22), or 9300
division (D) of this section, except as follows: 9301

(a) A child with a disability described in section 3317.013 of the Revised Code may be counted both in formula ADM and in category one, two, three, four, five, or six special education ADM and, if applicable, in category one, two, three, four, or five career-technical education ADM. As provided in division (G) of section 3317.02 of the Revised Code, such a child shall be counted in category one, two, three, four, five, or six special education ADM in the same proportion that the child is counted in formula ADM.

(b) A child enrolled in career-technical education programs or classes described in section 3317.014 of the Revised Code may be counted both in formula ADM and category one, two, three, four, or five career-technical education ADM and, if applicable, in category one, two, three, four, five, or six special education ADM. Such a child shall be counted in category one, two, three, four, or five career-technical education ADM in the same proportion as the percentage of time that the child spends in the career-technical education programs or classes.

(4) Based on the information reported under this section, the department of education shall determine the total student count, as defined in section 3301.011 of the Revised Code, for each school district.

(D) (1) The superintendent of each joint vocational school district shall report and certify to the superintendent of public instruction as of the last day of October, March, and June of each year the enrollment of students receiving services from schools under the superintendent's supervision so that the department can calculate the district's formula ADM, total ADM, category one through five career-technical education ADM, category one through three limited English proficient ADM,

category one through six special education ADM, and for purposes 9332
of provisions of law outside of Chapter 3317. of the Revised 9333
Code, average daily membership. 9334

The enrollment reported and certified by the 9335
superintendent, except as otherwise provided in this division, 9336
shall consist of the the number of students in grades six 9337
through twelve receiving any educational services from the 9338
district, except that the following categories of students shall 9339
not be included in the determination: 9340

(a) Students enrolled in adult education classes; 9341

(b) Adjacent or other district joint vocational students 9342
enrolled in the district under an open enrollment policy 9343
pursuant to section 3313.98 of the Revised Code ~~+~~. Division (D) 9344
(1)(b) of this section does not apply after the effective date 9345
of this amendment. 9346

(c) Students receiving services in the district pursuant 9347
to a compact, cooperative education agreement, or a contract, 9348
but who are entitled to attend school in a city, local, or 9349
exempted village school district whose territory is not part of 9350
the territory of the joint vocational district; 9351

(d) Students for whom tuition is payable pursuant to 9352
~~sections 3317.081 and section~~ 3323.141 of the Revised Code. 9353

(2) To enable the department of education to obtain the 9354
data needed to complete the calculation of payments pursuant to 9355
this chapter, each superintendent shall certify from the report 9356
provided under division (D)(1) of this section the enrollment 9357
for each of the following categories of students: 9358

(a) Students enrolled in each individual grade included in 9359
the joint vocational district schools; 9360

(b) Children with disabilities receiving special education services for the category one disability described in division (A) of section 3317.013 of the Revised Code;	9361 9362 9363
(c) Children with disabilities receiving special education services for the category two disabilities described in division (B) of section 3317.013 of the Revised Code;	9364 9365 9366
(d) Children with disabilities receiving special education services for category three disabilities described in division (C) of section 3317.013 of the Revised Code;	9367 9368 9369
(e) Children with disabilities receiving special education services for category four disabilities described in division (D) of section 3317.013 of the Revised Code;	9370 9371 9372
(f) Children with disabilities receiving special education services for the category five disabilities described in division (E) of section 3317.013 of the Revised Code;	9373 9374 9375
(g) Children with disabilities receiving special education services for category six disabilities described in division (F) of section 3317.013 of the Revised Code;	9376 9377 9378
(h) Students receiving category one career-technical education services, described in division (A) of section 3317.014 of the Revised Code;	9379 9380 9381
(i) Students receiving category two career-technical education services, described in division (B) of section 3317.014 of the Revised Code;	9382 9383 9384
(j) Students receiving category three career-technical education services, described in division (C) of section 3317.014 of the Revised Code;	9385 9386 9387
(k) Students receiving category four career-technical	9388

education services, described in division (D) of section 9389
3317.014 of the Revised Code; 9390

(l) Students receiving category five career-technical 9391
education services, described in division (E) of section 9392
3317.014 of the Revised Code; 9393

(m) Limited English proficient students described in 9394
division (A) of section 3317.016 of the Revised Code; 9395

(n) Limited English proficient students described in 9396
division (B) of section 3317.016 of the Revised Code; 9397

(o) Limited English proficient students described in 9398
division (C) of section 3317.016 of the Revised Code; 9399

(p) Students who are economically disadvantaged, as 9400
defined by the department. A student shall not be categorically 9401
excluded from the number reported under division (D) (2) (p) of 9402
this section based on anything other than family income. 9403

The superintendent of each joint vocational school 9404
district shall also indicate the city, local, or exempted 9405
village school district in which each joint vocational district 9406
pupil is entitled to attend school pursuant to section 3313.64 9407
or 3313.65 of the Revised Code. 9408

(E) In each school of each city, local, exempted village, 9409
joint vocational, and cooperative education school district 9410
there shall be maintained a record of school enrollment, which 9411
record shall accurately show, for each day the school is in 9412
session, the actual enrollment in regular day classes. For the 9413
purpose of determining the enrollment of students, the 9414
enrollment figure of any school shall not include any pupils 9415
except those pupils described by division (A) of this section. 9416
The record of enrollment for each school shall be maintained in 9417

such manner that no pupil shall be counted as enrolled prior to 9418
the actual date of entry in the school and also in such manner 9419
that where for any cause a pupil permanently withdraws from the 9420
school that pupil shall not be counted as enrolled from and 9421
after the date of such withdrawal. There shall not be included 9422
in the enrollment of any school any of the following: 9423

(1) Any pupil who has graduated from the twelfth grade of 9424
a public or nonpublic high school; 9425

(2) Any pupil who is not a resident of the state; 9426

(3) Any pupil who was enrolled in the schools of the 9427
district during the previous school year when assessments were 9428
administered under section 3301.0711 of the Revised Code but did 9429
not take one or more of the assessments required by that section 9430
and was not excused pursuant to division (C) (1) or (3) of that 9431
section; 9432

(4) Any pupil who has attained the age of twenty-two 9433
years, except for veterans of the armed services whose 9434
attendance was interrupted before completing the recognized 9435
twelve-year course of the public schools by reason of induction 9436
or enlistment in the armed forces and who apply for reenrollment 9437
in the public school system of their residence not later than 9438
four years after termination of war or their honorable 9439
discharge; 9440

(5) Any pupil who has a certificate of high school 9441
equivalence as defined in section 5107.40 of the Revised Code. 9442

If, however, any veteran described by division (E) (4) of 9443
this section elects to enroll in special courses organized for 9444
veterans for whom tuition is paid under the provisions of 9445
federal laws, or otherwise, that veteran shall not be included 9446

in the enrollment of students determined under this section. 9447

Notwithstanding division (E) (3) of this section, the 9448
enrollment of any school may include a pupil who did not take an 9449
assessment required by section 3301.0711 of the Revised Code if 9450
the superintendent of public instruction grants a waiver from 9451
the requirement to take the assessment to the specific pupil and 9452
a parent is not paying tuition for the pupil pursuant to section 9453
3313.6410 of the Revised Code. The superintendent may grant such 9454
a waiver only for good cause in accordance with rules adopted by 9455
the state board of education. 9456

The formula ADM, total ADM, category one through five 9457
career-technical education ADM, category one through three 9458
limited English proficient ADM, category one through six special 9459
education ADM, preschool scholarship ADM, transportation ADM, 9460
and, for purposes of provisions of law outside of Chapter 3317. 9461
of the Revised Code, average daily membership of any school 9462
district shall be determined in accordance with rules adopted by 9463
the state board of education. 9464

(F) (1) If a student attending ~~a community school under~~ 9465
~~Chapter 3314., a science, technology, engineering, and~~ 9466
~~mathematics school established under Chapter 3326., or a~~ 9467
college-preparatory boarding school established under Chapter 9468
3328. of the Revised Code is not included in the formula ADM 9469
calculated for the school district in which the student is 9470
entitled to attend school under section 3313.64 or 3313.65 of 9471
the Revised Code, the department of education shall adjust the 9472
formula ADM of that school district to include the student in 9473
accordance with division (C) (2) of this section, and shall 9474
recalculate the school district's payments under this chapter 9475
for the entire fiscal year on the basis of that adjusted formula 9476

ADM. 9477

(2) If a student awarded an educational choice scholarship 9478
is not included in the formula ADM of the school district from 9479
which the department deducts funds for the scholarship under 9480
section 3310.08 of the Revised Code, the department shall adjust 9481
the formula ADM of that school district to include the student 9482
to the extent necessary to account for the deduction, and shall 9483
recalculate the school district's payments under this chapter 9484
for the entire fiscal year on the basis of that adjusted formula 9485
ADM. Division (F) (2) of this section does not apply after the 9486
effective date of this amendment. 9487

(3) If a student awarded a scholarship under the Jon 9488
Peterson special needs scholarship program is not included in 9489
the formula ADM of the school district from which the department 9490
deducts funds for the scholarship under section 3310.55 of the 9491
Revised Code, the department shall adjust the formula ADM of 9492
that school district to include the student to the extent 9493
necessary to account for the deduction, and shall recalculate 9494
the school district's payments under this chapter for the entire 9495
fiscal year on the basis of that adjusted formula ADM. Division 9496
(F) (3) of this section does not apply after the effective date 9497
of this amendment. 9498

(G) (1) (a) The superintendent of an institution operating a 9499
special education program pursuant to section 3323.091 of the 9500
Revised Code shall, for the programs under such superintendent's 9501
supervision, certify to the state board of education, in the 9502
manner prescribed by the superintendent of public instruction, 9503
both of the following: 9504

(i) The unduplicated count of the number of all children 9505
with disabilities other than preschool children with 9506

disabilities receiving services at the institution for each 9507
category of disability described in divisions (A) to (F) of 9508
section 3317.013 of the Revised Code adjusted for the portion of 9509
the year each child is so enrolled; 9510

(ii) The unduplicated count of the number of all preschool 9511
children with disabilities in classes or programs for whom the 9512
district is eligible to receive funding under section 3317.0213 9513
of the Revised Code adjusted for the portion of the year each 9514
child is so enrolled, reported according to the categories 9515
prescribed in section 3317.013 of the Revised Code. 9516

(b) The superintendent of an institution with career- 9517
technical education units approved under section 3317.05 of the 9518
Revised Code shall, for the units under the superintendent's 9519
supervision, certify to the state board of education the 9520
enrollment in those units, in the manner prescribed by the 9521
superintendent of public instruction. 9522

(2) The superintendent of each county board of 9523
developmental disabilities that maintains special education 9524
classes under section 3317.20 of the Revised Code or provides 9525
services to preschool children with disabilities pursuant to an 9526
agreement between the county board and the appropriate school 9527
district shall do both of the following: 9528

(a) Certify to the state board, in the manner prescribed 9529
by the board, the enrollment in classes under section 3317.20 of 9530
the Revised Code for each school district that has placed 9531
children in the classes; 9532

(b) Certify to the state board, in the manner prescribed 9533
by the board, the unduplicated count of the number of all 9534
preschool children with disabilities enrolled in classes for 9535

which the ~~DD~~-board is eligible to receive funding under section 9536
3317.0213 of the Revised Code adjusted for the portion of the 9537
year each child is so enrolled, reported according to the 9538
categories prescribed in section 3317.013 of the Revised Code, 9539
and the number of those classes. 9540

(H) Except as provided in division (I) of this section, 9541
when any city, local, or exempted village school district 9542
provides instruction for a nonresident pupil whose attendance is 9543
unauthorized attendance as defined in section 3327.06 of the 9544
Revised Code, that pupil's enrollment shall not be included in 9545
that district's enrollment figure used in calculating the 9546
district's payments under this chapter. The reporting official 9547
shall report separately the enrollment of all pupils whose 9548
attendance in the district is unauthorized attendance, and the 9549
enrollment of each such pupil shall be credited to the school 9550
district in which the pupil is entitled to attend school under 9551
division (B) of section 3313.64 or section 3313.65 of the 9552
Revised Code as determined by the department of education. 9553

(I) (1) A city, local, exempted village, or joint 9554
vocational school district admitting a scholarship student of a 9555
pilot project district pursuant to division (C) of section 9556
3313.976 of the Revised Code may count such student in its 9557
enrollment. 9558

(2) In any year for which funds are appropriated for pilot 9559
project scholarship programs, a school district implementing a 9560
state-sponsored pilot project scholarship program that year 9561
pursuant to sections 3313.974 to 3313.979 of the Revised Code 9562
may count in its enrollment: 9563

(a) All children residing in the district and utilizing a 9564
scholarship to attend kindergarten in any alternative school, as 9565

defined in section 3313.974 of the Revised Code; 9566

(b) All children who were enrolled in the district in the 9567
preceding year who are utilizing a scholarship to attend an 9568
alternative school. 9569

Division (I) of this section does not apply after the 9570
effective date of this amendment. 9571

(J) The superintendent of each cooperative education 9572
school district shall certify to the superintendent of public 9573
instruction, in a manner prescribed by the state board of 9574
education, the applicable enrollments for all students in the 9575
cooperative education district, also indicating the city, local, 9576
or exempted village district where each pupil is entitled to 9577
attend school under section 3313.64 or 3313.65 of the Revised 9578
Code. 9579

(K) If the superintendent of public instruction determines 9580
that a component of the enrollment certified or reported by a 9581
district superintendent, or other reporting entity, is not 9582
correct, the superintendent of public instruction may order that 9583
the formula ADM used for the purposes of payments under any 9584
section of Title XXXVIII of the Revised Code be adjusted in the 9585
amount of the error. 9586

Sec. 3317.034. For purposes of section 3317.03 of the 9587
Revised Code: 9588

(A) A student shall be considered to be enrolled in the 9589
district for any portion of the school year the student is 9590
participating at a college under Chapter 3365. of the Revised 9591
Code. 9592

(B) A student shall be considered to be enrolled in the 9593
district for the period of time beginning on the date on which 9594

the school has both received the documentation of the student's 9595
enrollment from a parent and the student has commenced 9596
participation in learning opportunities offered by the district. 9597
For purposes of applying divisions (B) and (C) of this section, 9598
"learning opportunities" means both classroom-based and 9599
nonclassroom-based learning opportunities overseen by licensed 9600
educational employees of the district that is in compliance with 9601
criteria and documentation requirements for student 9602
participation, which shall be established by the department. Any 9603
student's instruction time in nonclassroom-based learning 9604
opportunities shall be certified by an employee of the district. 9605

(C) A student's enrollment shall be considered to cease on 9606
the date on which any of the following occur: 9607

(1) The district receives documentation from a parent 9608
terminating enrollment of the student. 9609

(2) The district is provided documentation of a student's 9610
enrollment in another public or nonpublic school. 9611

(3) The student ceases to participate in learning 9612
opportunities provided by the school. 9613

(D) No public school may enroll or withdraw a student from 9614
the education management information system established under 9615
section ~~3310.0714~~3301.0714 of the Revised Code later than 9616
thirty days after the student's actual enrollment or withdrawal 9617
from the school. 9618

(E) A student in any of grades nine through twelve may be 9619
considered a full-time equivalent student if the student is 9620
enrolled in at least five units of instruction, as defined in 9621
section 3313.603 of the Revised Code, per school year. 9622

Sec. 3317.051. (A) ~~As used in this section, "gifted unit"~~ 9623

~~ADM" means a school district's formula ADM minus the number of~~ 9624
~~students reported by a district under divisions (A) (2) (a) and~~ 9625
~~(i) of section 3317.03 of the Revised Code.~~ 9626

~~(B)~~The department of education shall compute and pay to a 9627
school district funds based on units for services to students 9628
identified as gifted under Chapter 3324. of the Revised Code as 9629
prescribed by this section. 9630

~~(C)~~(B) The department shall allocate gifted units for a 9631
school district as follows: 9632

(1) One gifted coordinator unit shall be allocated for 9633
every 3,300 students in a district's ~~gifted unit formula~~ ADM, 9634
with a minimum of 0.5 units and a maximum of 8 units allocated 9635
for the district. 9636

(2) One gifted intervention specialist unit shall be 9637
allocated for every 1,100 students in a district's ~~gifted unit~~ 9638
formula ADM, with a minimum of 0.3 units allocated for the 9639
district. 9640

~~(D)~~(C) The department shall pay the following amount to a 9641
school district for gifted units: 9642

\$37,370 multiplied by the number of units allocated to a school 9643
district under division ~~(C)~~(B) of this section 9644

~~(E)~~(D) A school district may assign gifted unit funding 9645
that it receives under division ~~(D)~~(C) of this section to 9646
another school district, an educational service center, a 9647
community school, or a STEM school as part of an arrangement to 9648
provide services to the district. 9649

Beginning on July 1, 2021, a school district may also 9650
assign gifted unit funding that it receives under division (C) 9651

of this section to a chartered nonpublic school. 9652

Sec. 3317.06. (A) As used in this section: 9653

(1) "Chartered nonpublic school" means a nonpublic school 9654
that holds a valid charter issued by the state board of 9655
education under section 3301.16 of the Revised Code and meets 9656
the standards established for such schools in rules adopted by 9657
the state board of education. 9658

(2) "Formula amount" has the same meaning as in section 9659
3317.02 of the Revised Code. 9660

(3) "Four-year adjusted cohort graduation rate" has the 9661
same meaning as in section 3302.01 of the Revised Code. 9662

(4) "IEP" has the same meaning as in section 3323.01 of 9663
the Revised Code. 9664

(5) A chartered nonpublic school's "third-grade reading 9665
proficiency percentage" means the percentage of the school's 9666
students scoring at a proficient level of skill or higher on the 9667
third-grade English language arts assessment prescribed under 9668
division (A) (1) (a) of section 3301.0710 of the Revised Code for 9669
the immediately preceding school year. 9670

(6) "Total student count" means the total number of 9671
students reported by the governing authority of a chartered 9672
nonpublic school under division (B) (1) of this section. 9673

(B) The state board of education shall adopt rules 9674
requiring the governing authority of each chartered nonpublic 9675
school to annually report all of the following: 9676

(1) The number of students enrolled in grades one through 9677
twelve and the full-time equivalent number of students enrolled 9678
in kindergarten in the school; 9679

(2) The number of students with disabilities reported 9680
under division (B) (1) of this section receiving special 9681
education services pursuant to an IEP for a disability described 9682
in each of divisions (A) to (F) of section 3317.013 of the 9683
Revised Code; 9684

(3) The full-time equivalent number of students reported 9685
under division (B) (1) of this section who are enrolled in 9686
career-technical education programs or classes described in each 9687
of divisions (A) to (E) of section 3317.014 of the Revised Code; 9688

(4) The number of students reported under division (B) (1) 9689
of this section who are category one to three limited English 9690
proficiency students as described in each of divisions (A) to 9691
(C) of section 3317.016 of the Revised Code; 9692

(5) The number of students reported under division (B) (1) 9693
of this section who are economically disadvantaged, as defined 9694
by the department. A student shall not be categorically excluded 9695
from the number reported under division (B) (5) of this section 9696
based on anything other than family income. 9697

(6) For each student, the city, exempted village, or local 9698
school district in which the student is entitled to attend 9699
school under section 3313.64 or 3313.65 of the Revised Code; 9700

(7) Any additional information that the department of 9701
education determines must be reported by the school in order for 9702
the department to make payments under division (E) of this 9703
section. 9704

(C) (1) The state board shall adopt guidelines requiring 9705
each chartered nonpublic school, for purposes of reporting 9706
information under division (B) of this section, to assign a data 9707
verification code that is unique on a statewide basis over time 9708

to each student whose initial Ohio enrollment is in that school 9709
and to report all required individual student data for that 9710
student utilizing such code. 9711

(2) Except as provided in sections 3301.941 and 3317.20 of 9712
the Revised Code, at no time shall the state board or the 9713
department have access to information that would enable any data 9714
verification code to be matched to personally identifiable 9715
student data. 9716

(3) Each chartered nonpublic school shall ensure that the 9717
data verification code is included in the student's records 9718
reported to any subsequent school district, community school, or 9719
state institution of higher education, as defined in section 9720
3345.011 of the Revised Code, in which the student enrolls. Any 9721
such subsequent district or school shall utilize the same 9722
identifier in its reporting of data under section 3301.0714 of 9723
the Revised Code. 9724

(D) For each student enrolled in a chartered nonpublic 9725
school, the department of education annually shall pay to the 9726
school the sum of the following: 9727

(1) The amount calculated for the student under division 9728
(A) of section 3317.022 of the Revised Code; 9729

(2) If the school chooses to provide career-technical 9730
education to its students, career-technical education funds as 9731
follows: 9732

(a) If the student is a category one career-technical 9733
education student, the amount specified in division (A) of 9734
section 3317.014 of the Revised Code; 9735

(b) If the student is a category two career-technical 9736
education student, the amount specified in division (B) of 9737

<u>section 3317.014 of the Revised Code;</u>	9738
<u>(c) If the student is a category three career-technical education student, the amount specified in division (C) of section 3317.014 of the Revised Code;</u>	9739 9740 9741
<u>(d) If the student is a category four career-technical education student, the amount specified in division (D) of section 3317.014 of the Revised Code;</u>	9742 9743 9744
<u>(e) If the student is a category five career-technical education student, the amount specified in division (E) of section 3317.014 of the Revised Code.</u>	9745 9746 9747
<u>Deduction and payment of funds under division (D) (2) of this section is subject to approval under section 3317.161 of the Revised Code.</u>	9748 9749 9750
<u>Nothing in division (D) (2) of this section requires a chartered nonpublic school to provide career-technical education.</u>	9751 9752 9753
<u>(E) In addition to the payments made under division (D) of this section, the department shall annually pay to each chartered nonpublic school both of the following:</u>	9754 9755 9756
<u>(1) A graduation bonus calculated according to the following formula:</u>	9757 9758
<u>The school's four-year adjusted cohort graduation rate for the previous school year X 0.075 X the formula amount X the number of the school's graduates reported to the department for the previous school year</u>	9759 9760 9761 9762
<u>(2) A third-grade reading proficiency bonus calculated according to the following formula:</u>	9763 9764

The school's third-grade reading proficiency percentage X 9765
0.075 X the formula amount X the number of the school's students 9766
scoring at a proficient level or higher on the third-grade 9767
English language arts assessment prescribed under division (A) 9768
(1) (a) of section 3301.0710 of the Revised Code for the 9769
immediately preceding school year 9770

(F) (1) Each chartered nonpublic school shall comply with 9771
Chapter 3324. of the Revised Code as if it were a school 9772
district. 9773

(2) In addition to the payments made under division (D) of 9774
this section, the department shall annually compute and pay to a 9775
chartered nonpublic school funds based on units for services to 9776
students identified as gifted under Chapter 3324. of the Revised 9777
Code as prescribed by division (F) (2) of this section. 9778

(a) The department shall allocate gifted units for a 9779
chartered nonpublic school as follows: 9780

(i) One gifted coordinator unit shall be allocated for 9781
every 3,300 students in the school's total student count for 9782
that year, with a minimum of 0.5 units and a maximum of 8 units 9783
allocated for the school. 9784

(ii) One gifted intervention specialist unit shall be 9785
allocated for every 1,100 students in the school's total student 9786
count for that year, with a minimum of 0.3 units allocated for 9787
the district. 9788

(b) The department shall pay the following amount to a 9789
chartered nonpublic school for gifted units: 9790

\$37,370 multiplied by the number of units allocated to the 9791
school under division (F) (2) (a) of this section 9792

(c) A chartered nonpublic school may assign gifted unit 9793
funding that it receives under division (F) (2) (b) of this 9794
section to a school district, an educational service center, a 9795
community school, a STEM school, or another chartered nonpublic 9796
school as part of an arrangement to provide services to the 9797
school. 9798

(G) (1) If a chartered nonpublic school receives special 9799
education funding for a student under division (D) (1) of this 9800
section, the school shall comply with Chapter 3323. of the 9801
Revised Code. The school may choose to decline enrollment to a 9802
special education student. 9803

(2) Nothing in this section affects the obligations and 9804
rights of a chartered nonpublic school under section 3323.041 of 9805
the Revised Code. 9806

Sec. 3317.081. ~~(A) Tuition shall be computed in accordance~~ 9807
~~with this section if:—~~ 9808

~~(1) The tuition is required by division (C) (3) (b) of~~ 9809
~~section 3313.64 of the Revised Code; or~~ 9810

~~(2) Neither the a method prescribed by the department of~~ 9811
~~education if neither a child nor the that child's parent resides~~ 9812
~~in this state and tuition is required by section 3327.06 of the~~ 9813
~~Revised Code.~~ 9814

~~(B) Tuition computed in accordance with this section shall~~ 9815
~~equal the attendance district's tuition rate computed under~~ 9816
~~section 3317.08 of the Revised Code plus the amount in state~~ 9817
~~education aid, as defined in section 3317.02 of the Revised~~ 9818
~~Code, that district would have received for the child during the~~ 9819
~~school year had the department of education counted the child in~~ 9820
~~the attendance district's formula ADM for that school year under~~ 9821

~~section 3317.03 of the Revised Code.~~ 9822

Sec. 3317.16. (A) The department of education shall 9823
compute and distribute state core foundation funding to each 9824
joint vocational school district for the fiscal year as 9825
prescribed in the following divisions: 9826

(1) An opportunity grant ~~calculated according to the~~ 9827
~~following formula:~~ 9828

~~(The equal to the formula amount X formula ADM;) (0.0005 X the~~ 9829
~~district's three year average valuation)~~ 9830

~~However, no district shall receive an opportunity grant~~ 9831
~~that is less than 0.05 times the formula amount times formula~~ 9832
~~ADM.~~ 9833

(2) Additional state aid for special education and related 9834
services provided under Chapter 3323. of the Revised Code 9835
calculated as the sum of the following: 9836

(a) The district's category one special education ADM X 9837
the amount specified in division (A) of section 3317.013 of the 9838
Revised Code ~~X the district's state share percentage;~~ 9839

(b) The district's category two special education ADM X 9840
the amount specified in division (B) of section 3317.013 of the 9841
Revised Code ~~X the district's state share percentage;~~ 9842

(c) The district's category three special education ADM X 9843
the amount specified in division (C) of section 3317.013 of the 9844
Revised Code ~~X the district's state share percentage;~~ 9845

(d) The district's category four special education ADM X 9846
the amount specified in division (D) of section 3317.013 of the 9847
Revised Code ~~X the district's state share percentage;~~ 9848

(e) The district's category five special education ADM X 9849
the amount specified in division (E) of section 3317.013 of the 9850
Revised Code ~~X the district's state share percentage;~~ 9851

(f) The district's category six special education ADM X 9852
the amount specified in division (F) of section 3317.013 of the 9853
Revised Code ~~X the district's state share percentage.~~ 9854

(3) Economically disadvantaged funds calculated according 9855
to the following formula: 9856

$\$272 \times$ ~~the district's economically disadvantaged index X the~~ 9857
number of students who are economically disadvantaged as 9858
certified under division (D) (2) (p) of section 3317.03 of the 9859
Revised Code 9860

(4) Limited English proficiency funds calculated as the 9861
sum of the following: 9862

(a) The district's category one limited English proficient 9863
ADM X the amount specified in division (A) of section 3317.016 9864
of the Revised Code ~~X the district's state share percentage;~~ 9865

(b) The district's category two limited English proficient 9866
ADM X the amount specified in division (B) of section 3317.016 9867
of the Revised Code ~~X the district's state share percentage;~~ 9868

(c) The district's category three limited English 9869
proficient ADM X the amount specified in division (C) of section 9870
3317.016 of the Revised Code ~~X the district's state share-~~ 9871
~~percentage;~~ 9872

(5) Career-technical education funds calculated as the sum 9873
of the following: 9874

(a) The district's category one career-technical education 9875
ADM X the amount specified in division (A) of section 3317.014 9876

of the Revised Code ~~X the district's state share percentage;~~ 9877

(b) The district's category two career-technical education 9878
ADM X the amount specified in division (B) of section 3317.014 9879
of the Revised Code ~~X the district's state share percentage;~~ 9880

(c) The district's category three career-technical 9881
education ADM X the amount specified in division (C) of section 9882
3317.014 of the Revised Code ~~X the district's state share-~~ 9883
~~percentage;~~ 9884

(d) The district's category four career-technical 9885
education ADM X the amount specified in division (D) of section 9886
3317.014 of the Revised Code ~~X the district's state share-~~ 9887
~~percentage;~~ 9888

(e) The district's category five career-technical 9889
education ADM X the amount specified in division (E) of section 9890
3317.014 of the Revised Code ~~X the district's state share-~~ 9891
~~percentage.~~ 9892

Payment of funds under division (A) (5) of this section is 9893
subject to approval under section 3317.161 of the Revised Code. 9894

(6) Career-technical education associated services funds 9895
calculated under the following formula: 9896

The ~~district's state share percentage X the-~~ 9897

amount for career-technical education associated services 9898
specified in section 3317.014 of the Revised Code X the sum of 9899
categories one through five career-technical 9900

education ADM ~~X the district's state share percentage~~ 9901

(7) A graduation bonus calculated according to the 9902
following formula: 9903

The district's graduation rate as reported on its most recent report card issued by the department under section 3302.033 of the Revised Code X 0.075 X the formula amount X the number of the district's students who received high school or honors high school diplomas as reported by the district to the department, in accordance with the guidelines adopted under section 3301.0714 of the Revised Code, for the same school year for which the most recent report card was issued ~~X the district's state share percentage~~

(B) (1) If a joint vocational school district's costs for a fiscal year for a student in its categories two through six special education ADM exceed the threshold catastrophic cost for serving the student, as specified in division (B) of section 3317.0214 of the Revised Code, the district may submit to the superintendent of public instruction documentation, as prescribed by the superintendent, of all of its costs for that student. Upon submission of documentation for a student of the type and in the manner prescribed, the department shall pay to the district an amount equal to the ~~sum of the following:~~

~~(a) One half of the district's costs for the student in excess of the threshold catastrophic cost;~~

~~(b) The product of one half of the district's costs for the student in excess of the threshold catastrophic cost multiplied by the district's state share percentage.~~

(2) The district shall report under division (B) (1) of this section, and the department shall pay for, only the costs of educational expenses and the related services provided to the student in accordance with the student's individualized education program. Any legal fees, court costs, or other costs associated with any cause of action relating to the student may

not be included in the amount. 9934

(C) (1) For each student with a disability receiving 9935
special education and related services under an individualized 9936
education program, as defined in section 3323.01 of the Revised 9937
Code, at a joint vocational school district, the resident 9938
district or, if the student is enrolled in a community school, 9939
the community school shall be responsible for the amount of any 9940
costs of providing those special education and related services 9941
to that student that exceed the sum of the amount calculated for 9942
those services attributable to that student under division (A) 9943
of this section. 9944

Those excess costs shall be calculated using a formula 9945
approved by the department. 9946

(2) The board of education of the joint vocational school 9947
district may report the excess costs calculated under division 9948
(C) (1) of this section to the department of education. 9949

(3) If the board of education of the joint vocational 9950
school district reports excess costs under division (C) (2) of 9951
this section, the department shall pay the amount of excess cost 9952
calculated under division (C) (2) of this section to the joint 9953
vocational school district and shall deduct that amount as 9954
provided in division (C) (3) (a) or (b) of this section, as 9955
applicable: 9956

(a) If the student is not enrolled in a community school, 9957
the department shall deduct the amount from the account of the 9958
student's resident district pursuant to division (J) of section 9959
3317.023 of the Revised Code. 9960

(b) If the student is enrolled in a community school, the 9961
department shall deduct the amount from the account of the 9962

community school pursuant to section 3314.083 of the Revised Code. 9963
9964

(D) (1) In any fiscal year, a school district receiving 9965
funds under division (A) (5) of this section shall spend those 9966
funds only for the purposes that the department designates as 9967
approved for career-technical education expenses. Career- 9968
technical education expenses approved by the department shall 9969
include only expenses connected to the delivery of career- 9970
technical programming to career-technical students. The 9971
department shall require the school district to report data 9972
annually so that the department may monitor the district's 9973
compliance with the requirements regarding the manner in which 9974
funding received under division (A) (5) of this section may be 9975
spent. 9976

(2) All funds received under division (A) (5) of this 9977
section shall be spent in the following manner: 9978

(a) At least seventy-five per cent of the funds shall be 9979
spent on curriculum development, purchase, and implementation; 9980
instructional resources and supplies; industry-based program 9981
certification; student assessment, credentialing, and placement; 9982
curriculum specific equipment purchases and leases; career- 9983
technical student organization fees and expenses; home and 9984
agency linkages; work-based learning experiences; professional 9985
development; and other costs directly associated with career- 9986
technical education programs including development of new 9987
programs. 9988

(b) Not more than twenty-five per cent of the funds shall 9989
be used for personnel expenditures. 9990

(E) In any fiscal year, a school district receiving funds 9991

under division (A) (6) of this section, or through a transfer of 9992
funds pursuant to division (I) of section 3317.023 of the 9993
Revised Code, shall spend those funds only for the purposes that 9994
the department designates as approved for career-technical 9995
education associated services expenses, which may include such 9996
purposes as apprenticeship coordinators, coordinators for other 9997
career-technical education services, career-technical 9998
evaluation, and other purposes designated by the department. The 9999
department may deny payment under division (A) (6) of this 10000
section to any district that the department determines is not 10001
operating those services or is using funds paid under division 10002
(A) (6) of this section, or through a transfer of funds pursuant 10003
to division (I) of section 3317.023 of the Revised Code, for 10004
other purposes. 10005

(F) A joint vocational school district shall spend the 10006
funds it receives under division (A) (3) of this section in 10007
accordance with section 3317.25 of the Revised Code. 10008

(G) As used in this section: 10009

(1) "Community school" means a community school 10010
established under Chapter 3314. of the Revised Code. 10011

(2) "Resident district" means the city, local, or exempted 10012
village school district in which a student is entitled to attend 10013
school under section 3313.64 or 3313.65 of the Revised Code. 10014

~~(3) "State share percentage" is equal to the following: 10015~~

~~The amount computed under division (A) (1) of this section / 10016~~

~~(the formula amount X formula ADM) 10017~~

Sec. 3317.161. (A) As used in this section, "lead 10018
district" has the same meaning as in section 3317.023 of the 10019

Revised Code. 10020

(B) (1) A career-technical education program of a city, 10021
local, or exempted village school district, community school, or 10022
STEM school shall be subject to approval under this section in 10023
order for the district or school to qualify for state funding 10024
for the program. Approval granted under this section shall be 10025
valid for the five fiscal years following the fiscal year in 10026
which the program is approved and may be renewed. Approval shall 10027
be subject to annual review under division (E) of this section. 10028

(2) If a district or school becomes a new member of a 10029
career-technical planning district, its career-technical 10030
education programs shall be approved or disapproved by the lead 10031
district of the career-technical planning district during the 10032
fiscal year in which the district or school becomes a member of 10033
the career-technical planning district. Any program of the 10034
district or school that was approved by the department of 10035
education for an approval period that includes the fiscal year 10036
in which the district or school becomes a new member of the 10037
career-technical planning district shall retain its approved 10038
status during that fiscal year. 10039

(3) If an existing member of a career-technical planning 10040
district develops a new career-technical education program, that 10041
program shall be approved or disapproved by the lead district of 10042
the career-technical planning district prior to the first fiscal 10043
year for which the district or school is seeking funding for the 10044
program. 10045

(4) Except as provided in division (B) (2) of this section, 10046
if a career-technical education program was approved by the 10047
department prior to September 29, 2013, that approval remains 10048
valid for the unexpired remainder of the approval period 10049

specified by the department. Approval of that program may then 10050
be renewed in accordance with this section on a date prior to 10051
the expiration of the approval period. 10052

(C) (1) The lead district of a career-technical planning 10053
district shall approve or disapprove for a five-year period each 10054
career-technical education program of the city, local, and 10055
exempted village school districts, community schools, and STEM 10056
schools that are assigned by the department to the career- 10057
technical planning district. The lead district's decision to 10058
approve or disapprove a program shall be based on requirements 10059
for career-technical education programs that are specified in 10060
rules adopted by the department. These requirements shall 10061
include, but are not limited to, all of the following: 10062

(a) Demand for the career-technical education program by 10063
industries in the state; 10064

(b) Quality of the program; 10065

(c) Potential for a student enrolled in the program to 10066
receive the training that will qualify the student for industry 10067
credentials or post-secondary education; 10068

(d) Admission requirements of the lead district; 10069

(e) Past performance of the district or school that is 10070
offering the program; 10071

(f) Traveling distance; 10072

(g) Sustainability; 10073

(h) Capacity; 10074

(i) Availability of the program within the career- 10075
technical planning district; 10076

(j) In the case of a new program, the cost to begin the program. 10077
10078

(2) The lead district shall approve or disapprove each program not later than the first day of March prior to the first fiscal year for which the district or school is seeking funding for the program. If a program is approved, the lead district shall notify the department of its decision. If a program is disapproved, the lead district shall notify the district or school of its decision. 10079
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If the lead district disapproves the program or does not take any action to approve or disapprove the program by the first day of March, the district or school may appeal the lead district's decision or failure to take action to the department by the fifteenth day of March. 10086
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(D) (1) Upon receiving notification of a lead district's approval of a district's or school's career-technical education program, the department shall review the lead district's decision and determine whether to approve or disapprove the program not later than the fifteenth day of May prior to the first fiscal year for which the district or school is seeking funding for the program. The department shall notify the district or school and the lead district of the district's or school's career-technical planning district of its determination. 10091
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(2) Upon receiving an appeal from a district or school of a lead district's disapproval of a career-technical education program or failure to take action to approve or disapprove the program, the department shall review the lead district's disapproval or failure to take action. The department shall decide whether to approve or disapprove the program as a result 10101
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of this review not later than the fifteenth day of May prior to 10107
the first fiscal year for which the district or school is 10108
seeking funding for the program. The department shall notify the 10109
lead district and the appealing district or school of its 10110
determination. 10111

(3) In conducting a review under division (D) (1) or (2) of 10112
this section, the department shall consider the criteria 10113
prescribed under division (C) (1) of this section. 10114

(4) If the department approves a program under division 10115
(D) (1) or (2) of this section, it shall authorize the payment to 10116
the district, ~~or the deduction from the state education aid of a~~ 10117
~~district and payment to a~~ community school, or STEM school, of 10118
the funds attributed to the career-technical students enrolled 10119
in that program in the next fiscal year according to a payment 10120
schedule prescribed by the department. 10121

(5) The department's decisions under divisions (D) (1) and 10122
(2) of this section shall be final and not appealable. 10123

(6) The superintendent of public instruction may adopt 10124
guidelines identifying circumstances in which the department 10125
may, after consulting with a lead district, approve or 10126
disapprove a program that has been approved or disapproved by 10127
the lead district after the deadline prescribed in division (D) 10128
(1) or (2) of this section has passed. 10129

(E) The department and the lead district of each career- 10130
technical planning district shall conduct an annual review of 10131
each career-technical education program in the lead district's 10132
career-technical planning district that receives approval under 10133
this section. Continued funding of the program during the five- 10134
year approval period shall be subject to the school's compliance 10135

with any directives for performance improvement that are issued 10136
by the department or the lead district as a result of any review 10137
conducted under this section. 10138

(F) Beginning on July 1, 2021, each career-technical 10139
education program of a chartered nonpublic school shall also be 10140
subject to the provisions of this section. 10141

Sec. 3317.20. This section does not apply to preschool 10142
children with disabilities. 10143

(A) As used in this section: 10144

(1) "Applicable special education amount" means the amount 10145
specified in section 3317.013 of the Revised Code for a 10146
disability described in that section. 10147

(2) "Child's school district" means the school district in 10148
which a child is entitled to attend school pursuant to section 10149
3313.64 or 3313.65 of the Revised Code. 10150

~~(3) "State share index" means the state share index of the 10151~~
~~child's school district. 10152~~

(B) The department shall annually pay each county board of 10153
developmental disabilities for each child with a disability, 10154
other than a preschool child with a disability, for whom the 10155
county board provides special education and related services an 10156
amount equal to the formula amount + ~~(state share index X the 10157~~
applicable special education amount~~). 10158~~

(C) Each county board of developmental disabilities shall 10159
report to the department, in the manner specified by the 10160
department, the name of each child for whom the county board of 10161
developmental disabilities provides special education and 10162
related services and the child's school district. 10163

(D) (1) For the purpose of verifying the accuracy of the payments under this section, the department may request from either of the following entities the data verification code assigned under division (D) (2) of section 3301.0714 of the Revised Code to any child who is placed with a county board of developmental disabilities:

(a) The child's school district;

(b) The independent contractor engaged to create and maintain data verification codes.

(2) Upon a request by the department under division (D) (1) of this section for the data verification code of a child, the child's school district shall submit that code to the department in the manner specified by the department. If the child has not been assigned a code, the district shall assign a code to that child and submit the code to the department by a date specified by the department. If the district does not assign a code to the child by the specified date, the department shall assign a code to the child.

The department annually shall submit to each school district the name and data verification code of each child residing in the district for whom the department has assigned a code under this division.

(3) The department shall not release any data verification code that it receives under division (D) of this section to any person except as provided by law.

(E) Any document relative to special education and related services provided by a county board of developmental disabilities that the department holds in its files that contains both a student's name or other personally identifiable

information and the student's data verification code shall not 10193
be a public record under section 149.43 of the Revised Code. 10194

Sec. 3317.25. (A) As used in this section, "economically 10195
disadvantaged funds" means the following: 10196

(1) For a city, local, or exempted village school 10197
district, the funds received under division (A) (5) of section 10198
3317.022 of the Revised Code; 10199

(2) For a joint vocational school district, the funds 10200
received under division (A) (3) of section 3317.16 of the Revised 10201
Code; 10202

(3) For a community school established under Chapter 3314. 10203
of the Revised Code, the funds received pursuant to division (A) 10204
(4) of section 3317.022 of the Revised Code under division (C) 10205
(1)~~(e)~~-(a) of section 3314.08 of the Revised Code; 10206

(4) For a STEM school established under Chapter 3326. of 10207
the Revised Code, the funds received pursuant to division (A) (4) 10208
of section 3317.022 of the Revised Code under division ~~(E)~~-(A) 10209
of section 3326.33 of the Revised Code. 10210

(B) In any fiscal year, a city, local, exempted village, 10211
or joint vocational school district, community school, or STEM 10212
school shall spend the economically disadvantaged funds it 10213
receives for any of the following initiatives or a combination 10214
of any of the following initiatives: 10215

(1) Extended school day and school year; 10216

(2) Reading improvement and intervention; 10217

(3) Instructional technology or blended learning; 10218

(4) Professional development in reading instruction for 10219

teachers of students in kindergarten through third grade;	10220
(5) Dropout prevention;	10221
(6) School safety and security measures;	10222
(7) Community learning centers that address barriers to learning;	10223 10224
(8) Academic interventions for students in any of grades six through twelve;	10225 10226
(9) Employment of an individual who has successfully completed the bright new leaders for Ohio schools program as a principal or an assistant principal. As used in this section, "bright new leaders for Ohio schools program" has the same meaning as in section 3319.271 of the Revised Code.	10227 10228 10229 10230 10231
(C) At the end of each fiscal year, each city, local, exempted village, or joint vocational school district, community school, and STEM school shall submit a report to the department of education describing the initiative or initiatives on which the district's or school's economically disadvantaged funds were spent during that fiscal year.	10232 10233 10234 10235 10236 10237
(D) Starting in 2015, the department shall submit a report of the information it receives under division (C) of this section to the General Assembly not later than the first day of December of each odd-numbered year in accordance with section 101.68 of the Revised Code.	10238 10239 10240 10241 10242
Sec. 3318.011. For purposes of providing assistance under sections 3318.01 to 3318.20 of the Revised Code, the department of education shall annually do all of the following:	10243 10244 10245
(A) Calculate the adjusted valuation per pupil of each city, local, and exempted village school district according to	10246 10247

the following formula: 10248

The district's valuation per pupil - 10249

[\$30,000 X (1 - the district's income factor)]. 10250

For purposes of this calculation: 10251

(1) Except for a district with an open enrollment net gain 10252
that is ten per cent or more of its formula ADM, "valuation per 10253
pupil" for a district means its average taxable value, divided 10254
by its formula ADM for the previous fiscal year. "Valuation per 10255
pupil," for a district with an open enrollment net gain that is 10256
ten per cent or more of its formula ADM, means its average 10257
taxable value, divided by the sum of its formula ADM for the 10258
previous fiscal year plus its open enrollment net gain for the 10259
previous fiscal year. 10260

(2) "Average taxable value" means the average of the sum 10261
of the amounts certified for a district under divisions (A) (1) 10262
and (2) of section 3317.021 of the Revised Code in the second, 10263
third, and fourth preceding fiscal years. 10264

(3) "Entitled to attend school" means entitled to attend 10265
school in a city, local, or exempted village school district 10266
under section 3313.64 or 3313.65 of the Revised Code. 10267

(4) "Formula ADM" has the same meaning as in section 10268
3317.02 of the Revised Code. 10269

(5) "Native student" has the same meaning as in former 10270
section 3313.98 of the Revised Code. 10271

(6) "Open enrollment net gain" for a district means (a) 10272
the number of the students entitled to attend school in another 10273
district but who are enrolled in the schools of the district 10274
under its open enrollment policy minus (b) the number of the 10275

district's native students who are enrolled in the schools of 10276
another district under the other district's open enrollment 10277
policy, both numbers as certified to the department under former 10278
section 3313.981 of the Revised Code. If the difference is a 10279
negative number, the district's "open enrollment net gain" is 10280
zero. For fiscal years after fiscal year 2021, every district's 10281
open enrollment net gain is zero. 10282

(7) "Open enrollment policy" means an interdistrict open 10283
enrollment policy adopted under former section 3313.98 of the 10284
Revised Code. 10285

(8) "District median income" means the median Ohio 10286
adjusted gross income certified for a school district under 10287
section 3317.021 of the Revised Code. 10288

(9) "Statewide median income" means the median district 10289
median income of all city, exempted village, and local school 10290
districts in the state. 10291

(10) "Income factor" for a city, exempted village, or 10292
local school district means the quotient obtained by dividing 10293
that district's median income by the statewide median income. 10294

(B) Calculate for each district the three-year average of 10295
the adjusted valuations per pupil calculated for the district 10296
for the current and two preceding fiscal years; 10297

(C) Rank all such districts in order of adjusted valuation 10298
per pupil from the district with the lowest three-year average 10299
adjusted valuation per pupil to the district with the highest 10300
three-year average adjusted valuation per pupil; 10301

(D) Divide such ranking into percentiles with the first 10302
percentile containing the one per cent of school districts 10303
having the lowest three-year average adjusted valuations per 10304

pupil and the one-hundredth percentile containing the one per 10305
cent of school districts having the highest three-year average 10306
adjusted valuations per pupil; 10307

(E) Determine the school districts that have three-year 10308
average adjusted valuations per pupil that are greater than the 10309
median three-year average adjusted valuation per pupil for all 10310
school districts in the state; 10311

(F) On or before the first day of September, certify the 10312
information described in divisions (A) to (E) of this section to 10313
the Ohio school facilities commission. 10314

Sec. 3318.71. (A) As used in this section: 10315

(1) "Acquisition of classroom facilities" has the same 10316
meaning as in section 3318.40 of the Revised Code. 10317

(2) "Classroom facilities" has the same meaning as in 10318
section 3318.01 of the Revised Code. 10319

(3) "Qualifying partnership" means a group of city, 10320
exempted village, or local school districts that are part of a 10321
career-technical education compact and have entered into an 10322
agreement for joint or cooperative establishment and operation 10323
of a science, technology, engineering, and mathematics education 10324
program under section 3313.842 of the Revised Code. The 10325
aggregate territory of the school districts composing a 10326
qualifying partnership shall be located in two adjacent 10327
counties, each having a population greater than forty thousand, 10328
but less than fifty thousand, and at least one of which borders 10329
another state. 10330

(B) The Ohio school facilities commission shall establish 10331
guidelines for assisting a qualifying partnership in the 10332
acquisition of classroom facilities to be used for a joint 10333

science, technology, engineering, and mathematics education 10334
program. 10335

(C) Upon receipt of a written proposal from a qualifying 10336
partnership, the commission, subject to approval of the 10337
controlling board, shall provide funding to assist that 10338
qualifying partnership in the acquisition of classroom 10339
facilities described in division (B) of this section. The 10340
proposal of the qualifying partnership shall be submitted in a 10341
form and in the manner prescribed by the commission. The 10342
proposal shall indicate both the total amount of funding 10343
requested from the commission and the amount of other funding 10344
pledged for the acquisition of the classroom facilities, the 10345
latter of which shall not be less than the total amount of 10346
funding requested from the commission. Once the commission 10347
determines a proposal meets its established guidelines, and if 10348
the controlling board approves that funding, the commission 10349
shall enter into an agreement with the qualifying partnership 10350
for the acquisition of the classroom facilities and shall 10351
encumber, in accordance with section 3318.11 of the Revised 10352
Code, the approved funding from the amounts appropriated to the 10353
commission for classroom facilities assistance projects. The 10354
agreement shall include a stipulation of the ownership of the 10355
classroom facilities in the event the qualifying partnership 10356
ceases to exist. 10357

(D) A qualifying partnership may levy taxes and issue 10358
bonds under section 5705.2112 or 5705.2113 of the Revised Code 10359
subject to the limitations of those sections to use for all or 10360
part of the funding pledged for the acquisition of classroom 10361
facilities under division (C) of this section. If a qualifying 10362
partnership chooses to levy taxes or issue bonds for this 10363
purpose, it shall select one of the districts that is a member 10364

of the qualifying partnership to be the fiscal agent of the 10365
qualifying partnership for purposes of those sections. 10366

Sec. 3318.91. (A) Notwithstanding any other provision of 10367
this chapter to the contrary, on and after the effective date of 10368
this section, no projects or segments of projects shall be 10369
approved under any of the following: 10370

(1) The classroom facilities assistance program under 10371
sections 3318.01 to 3318.20 of the Revised Code, regardless of 10372
whether a school district previously has participated in the 10373
school building assistance expedited local partnership program 10374
under sections 3318.36 to 3318.363 of the Revised Code; 10375

(2) The school building emergency assistance program under 10376
section 3318.351 of the Revised Code; 10377

(3) The school building assistance expedited local 10378
partnership program under sections 3318.36 to 3318.363 of the 10379
Revised Code; 10380

(4) The exceptional needs school facilities assistance 10381
program under section 3318.37 or 3318.371 of the Revised Code; 10382

(5) The accelerated urban school building assistance 10383
program under section 3318.38 of the Revised Code; 10384

(6) The vocational school facilities assistance program 10385
under sections 3318.40 to 3318.45 of the Revised Code, 10386
regardless of whether a school district previously has 10387
participated in the vocational school facilities expedited local 10388
partnership program under section 3318.46 of the Revised Code; 10389

(7) The vocational school facilities expedited local 10390
partnership program under section 3318.46 of the Revised Code; 10391

(8) The college-preparatory boarding school facilities 10392

<u>program under section 3318.60 or the alternative under section</u>	10393
<u>3318.61 of the Revised Code;</u>	10394
<u>(9) The STEM school facilities assistance program under</u>	10395
<u>section 3318.70 of the Revised Code;</u>	10396
<u>(10) The facilities assistance program for STEM school</u>	10397
<u>qualifying partnerships under section 3318.71 of the Revised</u>	10398
<u>Code.</u>	10399
<u>(B) If the approval of a project or segment has lapsed</u>	10400
<u>pursuant to section 3318.05 of division (D) of section 3318.41</u>	10401
<u>of the Revised Code, that project or segment is not subsequently</u>	10402
<u>eligible for approval on or after the effective date of this</u>	10403
<u>section. If the thirteen-month period permitted by section</u>	10404
<u>3318.05 of the Revised Code is still pending for a particular</u>	10405
<u>project or segment on the effective date of this section, the</u>	10406
<u>project or segment may proceed if the conditions of that section</u>	10407
<u>or division are fulfilled before the thirteen-month period</u>	10408
<u>expires.</u>	10409
<u>(C) On or after the effective date of this section, no</u>	10410
<u>loan guarantees shall be issued under sections 3318.50 and</u>	10411
<u>3318.52 of the Revised Code.</u>	10412
<u>Sec. 3318.92.</u> (A) <u>The Ohio school facilities commission is</u>	10413
<u>abolished on the effective date of this section.</u>	10414
<u>(B) On and after the effective date of this section:</u>	10415
<u>(1) The Ohio facilities construction commission is the</u>	10416
<u>successor to, assumes the obligations of, and otherwise</u>	10417
<u>constitutes the continuation of the Ohio school facilities</u>	10418
<u>commission. The facilities construction commission has</u>	10419
<u>jurisdiction over each project and segment previously approved</u>	10420
<u>by the school facilities commission, and shall administer those</u>	10421

projects and segments in accordance with the laws under which 10422
they were approved. The facilities construction commission has 10423
jurisdiction over each loan guarantee previously issued under 10424
sections 3318.50 and 3318.52 of the Revised Code by the school 10425
facilities commission. Subject to section 3318.91 of the Revised 10426
Code, the facilities construction commission shall assume the 10427
school facilities commission's powers and duties under all other 10428
provisions of law, including sections 133.06, 3313.372, 3318.48, 10429
and 3318.49 of the Revised Code. 10430

(2) Any business commenced but not completed by the school 10431
facilities commission shall be completed by the facilities 10432
construction commission in the same manner, and with the same 10433
effect, as if completed by the school facilities commission. No 10434
validation, cure, right, privilege, remedy, obligation, or 10435
liability is lost or impaired by reason of the transfer. 10436

(3) When the school facilities commission is referred to 10437
in any statute, rule, contract, grant, or other document, the 10438
reference shall be construed to refer to the facilities 10439
construction commission. 10440

(4) All of the rules of the school facilities commission 10441
continue in effect as rules of the facilities construction 10442
commission, until amended or rescinded by the facilities 10443
construction commission. 10444

(5) Subject to the lay-off provisions of sections 124.321 10445
to 124.328 of the Revised Code, all employees of the school 10446
facilities commission continue with the facilities construction 10447
commission and retain their positions and all benefits accruing 10448
thereto. 10449

(6) All books, records, documents, files, transcripts, 10450

equipment, furniture, supplies, and other materials assigned to 10451
or in possession of the school facilities commission shall be 10452
transferred to the facilities construction commission. 10453

(C) No judicial or administrative action or proceeding in 10454
which the school facilities commission is a party that is 10455
pending on the date that is thirty days after the effective date 10456
of this section is affected by the transfer of powers and duties 10457
by this section. Such action or proceeding shall be prosecuted 10458
or defended in the name of the facilities construction 10459
commission. On application to the court or other tribunal, the 10460
facilities construction commission shall be substituted for the 10461
school facilities commission as a party to such action or 10462
proceeding. 10463

Sec. 3319.17. (A) As used in this section, "interdistrict 10464
contract" means any contract or agreement entered into by an 10465
educational service center governing board and another board or 10466
other public entity pursuant to section 3313.17, 3313.841, 10467
3313.842, 3313.843, 3313.844, 3313.845, 3313.91, or 3323.08 of 10468
the Revised Code, ~~including any such contract or agreement for~~ 10469
~~the provision of services funded under division (E) of section~~ 10470
~~3317.024 of the Revised Code.~~ 10471

(B) When, for any of the following reasons that apply to 10472
any city, exempted village, local, or joint vocational school 10473
district or any educational service center, the board decides 10474
that it will be necessary to reduce the number of teachers it 10475
employs, it may make a reasonable reduction: 10476

(1) In the case of any district or service center, return 10477
to duty of regular teachers after leaves of absence including 10478
suspension of schools, territorial changes affecting the 10479
district or center, or financial reasons; 10480

(2) In the case of any city, exempted village, local, or joint vocational school district, decreased enrollment of pupils in the district;

(3) In the case of any governing board of a service center providing any particular service directly to pupils pursuant to one or more interdistrict contracts requiring such service, reduction in the total number of pupils the governing board is required to provide with the service under all interdistrict contracts as a result of the termination or nonrenewal of one or more of these interdistrict contracts;

(4) In the case of any governing board providing any particular service that it does not provide directly to pupils pursuant to one or more interdistrict contracts requiring such service, reduction in the total level of the service the governing board is required to provide under all interdistrict contracts as a result of the termination or nonrenewal of one or more of these interdistrict contracts.

(C) In making any such reduction, any city, exempted village, local, or joint vocational school board shall proceed to suspend contracts in accordance with the recommendation of the superintendent of schools who shall, within each teaching field affected, give preference to teachers on continuing contracts. The board shall not give preference to any teacher based on seniority, except when making a decision between teachers who have comparable evaluations.

On a case-by-case basis, in lieu of suspending a contract in whole, a board may suspend a contract in part, so that an individual is required to work a percentage of the time the employee otherwise is required to work under the contract and receives a commensurate percentage of the full compensation the

employee otherwise would receive under the contract. 10511

The teachers whose continuing contracts are suspended by 10512
any board pursuant to this section shall have the right of 10513
restoration to continuing service status by that board if and 10514
when teaching positions become vacant or are created for which 10515
any of such teachers are or become qualified. No teacher whose 10516
continuing contract has been suspended pursuant to this section 10517
shall lose that right of restoration to continuing service 10518
status by reason of having declined recall to a position that is 10519
less than full-time or, if the teacher was not employed full- 10520
time just prior to suspension of the teacher's continuing 10521
contract, to a position requiring a lesser percentage of full- 10522
time employment than the position the teacher last held while 10523
employed in the district or service center. Seniority shall not 10524
be the basis for rehiring a teacher, except when making a 10525
decision between teachers who have comparable evaluations. 10526

(D) Notwithstanding any provision to the contrary in 10527
Chapter 4117. of the Revised Code: 10528

(1) The requirements of this section, as it existed prior 10529
to September 29, 2011, prevail over any conflicting provisions 10530
of agreements between employee organizations and public 10531
employers entered into between September 29, 2005, and September 10532
29, 2011; 10533

(2) The requirements of this section, as it exists on and 10534
after September 29, 2011, prevail over any conflicting 10535
provisions of agreements between employee organizations and 10536
public employers entered into on or after September 29, 2011. 10537

Sec. 3319.57. (A) A grant program is hereby established 10538
under which the department of education shall award grants to 10539

assist certain schools in a city, exempted village, local, or 10540
joint vocational school district in implementing one of the 10541
following innovations: 10542

(1) The use of instructional specialists to mentor and 10543
support classroom teachers; 10544

(2) The use of building managers to supervise the 10545
administrative functions of school operation so that a school 10546
principal can focus on supporting instruction, providing 10547
instructional leadership, and engaging teachers as part of the 10548
instructional leadership team; 10549

(3) The reconfiguration of school leadership structure in 10550
a manner that allows teachers to serve in leadership roles so 10551
that teachers may share the responsibility for making and 10552
implementing school decisions; 10553

(4) The adoption of new models for restructuring the 10554
school day or school year, such as including teacher planning 10555
and collaboration time as part of the school day; 10556

(5) The creation of smaller schools or smaller units 10557
within larger schools for the purpose of facilitating teacher 10558
collaboration to improve and advance the professional practice 10559
of teaching; 10560

(6) The implementation of "grow your own" recruitment 10561
strategies that are designed to assist individuals who show a 10562
commitment to education become licensed teachers, to assist 10563
experienced teachers obtain licensure in subject areas for which 10564
there is need, and to assist teachers in becoming principals; 10565

(7) The provision of better conditions for new teachers, 10566
such as reduced teaching load and reduced class size; 10567

(8) The provision of incentives to attract qualified mathematics, science, or special education teachers;	10568 10569
(9) The development and implementation of a partnership with teacher preparation programs at colleges and universities to help attract teachers qualified to teach in shortage areas;	10570 10571 10572
(10) The implementation of a program to increase the cultural competency of both new and veteran teachers;	10573 10574
(11) The implementation of a program to increase the subject matter competency of veteran teachers.	10575 10576
(B) To qualify for a grant to implement one of the innovations described in division (A) of this section, a school must meet both of the following criteria:	10577 10578 10579
(1) Be hard to staff, as defined by the department.	10580
(2) Use existing school district funds for the implementation of the innovation in an amount equal to the grant amount multiplied by (1 - the district's state share index for the fiscal year in which the grant is awarded).	10581 10582 10583 10584
For purposes of division (B) (2) of this section, "state share index" has the same meaning as in section 3317.02 of the Revised Code.	10585 10586 10587
(C) The amount and number of grants awarded under this section shall be determined by the department based on any appropriations made by the general assembly for grants under this section.	10588 10589 10590 10591
(D) The state board of education shall adopt rules for the administration of this grant program.	10592 10593
Sec. 3323.01. As used in this chapter:	10594

(A) "Child with a disability" means a child who is at least three years of age and less than twenty-two years of age; who has an intellectual disability, a hearing impairment (including deafness), a speech or language impairment, a visual impairment (including blindness), a serious emotional disturbance, an orthopedic impairment, autism, traumatic brain injury, an other health impairment, a specific learning disability (including dyslexia), deaf-blindness, or multiple disabilities; and who, by reason thereof, needs special education and related services.

A "child with a disability" may include a child who is at least three years of age and less than six years of age; who is experiencing developmental delays, as defined by standards adopted by the state board of education and as measured by appropriate diagnostic instruments and procedures in one or more of the following areas: physical development, cognitive development, communication development, social or emotional development, or adaptive development; and who, by reason thereof, needs special education and related services.

(B) "Free appropriate public education" means special education and related services that meet all of the following:

(1) Are provided at public expense, under public supervision and direction, and without charge;

(2) Meet the standards of the state board of education;

(3) Include an appropriate preschool, elementary, or secondary education as otherwise provided by the law of this state;

(4) Are provided for each child with a disability in conformity with the child's individualized education program.

(C) "Homeless children" means "homeless children and youths" as defined in section 725 of the "McKinney-Vento Homeless Assistance Act," 42 U.S.C. 11434a. 10624
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(D) "Individualized education program" or "IEP" means the written statement described in section 3323.011 of the Revised Code. 10627
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(E) "Individualized education program team" or "IEP team" means a group of individuals composed of: 10630
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(1) The parents of a child with a disability; 10632

(2) At least one regular education teacher of the child, if the child is or may be participating in the regular education environment; 10633
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(3) At least one special education teacher, or where appropriate, at least one special education provider of the child; 10636
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(4) A representative of the school district who meets all of the following: 10639
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(a) Is qualified to provide, or supervise the provision of, specially designed instruction to meet the unique needs of children with disabilities; 10641
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(b) Is knowledgeable about the general education curriculum; 10644
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(c) Is knowledgeable about the availability of resources of the school district. 10646
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(5) An individual who can interpret the instructional implications of evaluation results, who may be a member of the team as described in divisions (E) (2) to (4) of this section; 10648
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- (6) At the discretion of the parent or the school district, other individuals who have knowledge or special expertise regarding the child, including related services personnel as appropriate; 10651
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- (7) Whenever appropriate, the child with a disability. 10655
- (F) "Instruction in braille reading and writing" means the teaching of the system of reading and writing through touch commonly known as standard English braille. 10656
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- (G) "Other educational agency" means a department, division, bureau, office, institution, board, commission, committee, authority, or other state or local agency, which is not a city, local, or exempted village school district or an agency administered by the department of developmental disabilities, that provides or seeks to provide special education or related services to children with disabilities. The term "other educational agency" includes a joint vocational school district. 10659
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- (H) "Parent" of a child with a disability, except as used in sections 3323.09 and 3323.141 of the Revised Code, means: 10668
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- (1) A natural or adoptive parent of a child but not a foster parent of a child; 10670
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- (2) A guardian, but not the state if the child is a ward of the state; 10672
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- (3) An individual acting in the place of a natural or adoptive parent, including a grandparent, stepparent, or other relative, with whom the child lives, or an individual who is legally responsible for the child's welfare; 10674
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- (4) An individual assigned to be a surrogate parent, 10678

provided the individual is not prohibited by this chapter from 10679
serving as a surrogate parent for a child. 10680

(I) "Preschool child with a disability" means a child with 10681
a disability who is at least three years of age but is not of 10682
compulsory school age, as defined under section 3321.01 of the 10683
Revised Code, and who is not currently enrolled in kindergarten. 10684

(J) "Related services" means transportation, and such 10685
developmental, corrective, and other supportive services 10686
(including speech-language pathology and audiology services, 10687
interpreting services, psychological services, physical and 10688
occupational therapy, recreation, including therapeutic 10689
recreation, school nurse services designed to enable a child 10690
with a disability to receive a free appropriate public education 10691
as described in the individualized education program of the 10692
child, counseling services, including rehabilitation counseling, 10693
orientation and mobility services, school health services, 10694
social work services in schools, and parent counseling and 10695
training, and medical services, except that such medical 10696
services shall be for diagnostic and evaluation purposes only) 10697
as may be required to assist a child with a disability to 10698
benefit from special education, and includes the early 10699
identification and assessment of disabling conditions in 10700
children. "Related services" does not include a medical device 10701
that is surgically implanted, or the replacement of such device. 10702

(K) "School district" means a city, local, or exempted 10703
village school district. 10704

(L) "School district of residence," as used in sections 10705
3323.09, 3323.091, 3323.13, and 3323.14 of the Revised Code, 10706
means: 10707

- (1) The school district in which the child's natural or adoptive parents reside; 10708
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- (2) If the school district specified in division (L)(1) of this section cannot be determined, the last school district in which the child's natural or adoptive parents are known to have resided if the parents' whereabouts are unknown; 10710
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- (3) If the school district specified in division (M)(2) of this section cannot be determined, the school district determined under section 2151.362 of the Revised Code, or if no district has been so determined, the school district as determined by the probate court of the county in which the child resides. 10714
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- (4) Notwithstanding divisions ~~(M)~~(L)(1) to (3) of this section, if a school district is required ~~by section 3313.65 of the Revised Code to pay tuition for to admit a child under section 3313.65 of the Revised Code,~~ that district shall be the child's school district of residence. 10720
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- (M) "Special education" means specially designed instruction, at no cost to parents, to meet the unique needs of a child with a disability. "Special education" includes instruction conducted in the classroom, in the home, in hospitals and institutions, and in other settings, including an early childhood education setting, and instruction in physical education. 10725
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- (N) "Student with a visual impairment" means any person who is less than twenty-two years of age and who has a visual impairment as that term is defined in this section. 10732
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- (O) "Transition services" means a coordinated set of activities for a child with a disability that meet all of the 10735
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following: 10737

(1) Is designed to be within a results-oriented process, 10738
that is focused on improving the academic and functional 10739
achievement of the child with a disability to facilitate the 10740
child's movement from school to post-school activities, 10741
including post-secondary education; vocational education; 10742
integrated employment (including supported employment); 10743
continuing and adult education; adult services; independent 10744
living; or community participation; 10745

(2) Is based on the individual child's needs, taking into 10746
account the child's strengths, preferences, and interests; 10747

(3) Includes instruction, related services, community 10748
experiences, the development of employment and other post-school 10749
adult living objectives, and, when appropriate, acquisition of 10750
daily living skills and functional vocational evaluation. 10751

"Transition services" for children with disabilities may 10752
be special education, if provided as specially designed 10753
instruction, or may be a related service, if required to assist 10754
a child with a disability to benefit from special education. 10755

(P) "Visual impairment" for any individual means that one 10756
of the following applies to the individual: 10757

(1) The individual has a visual acuity of 20/200 or less 10758
in the better eye with correcting lenses or has a limited field 10759
of vision in the better eye such that the widest diameter 10760
subtends an angular distance of no greater than twenty degrees. 10761

(2) The individual has a medically indicated expectation 10762
of meeting the requirements of division (P)(1) of this section 10763
over a period of time. 10764

(3) The individual has a medically diagnosed and medically 10765
uncorrectable limitation in visual functioning that adversely 10766
affects the individual's ability to read and write standard 10767
print at levels expected of the individual's peers of comparable 10768
ability and grade level. 10769

(Q) "Ward of the state" has the same meaning as in section 10770
602(36) of the "Individuals with Disabilities Education 10771
Improvement Act of 2004," 20 U.S.C. 1401(36). 10772

Sec. 3323.091. (A) The department of mental health and 10773
addiction services, the department of developmental 10774
disabilities, the department of youth services, and the 10775
department of rehabilitation and correction shall establish and 10776
maintain special education programs for children with 10777
disabilities in institutions under their jurisdiction according 10778
to standards adopted by the state board of education. 10779

(B) The superintendent of each state institution required 10780
to provide services under division (A) of this section may apply 10781
to the department of education for special education and related 10782
services funding for children with disabilities other than 10783
preschool children with disabilities, calculated in accordance 10784
with section 3317.201 of the Revised Code. 10785

Each county board of developmental disabilities providing 10786
special education for children with disabilities other than 10787
preschool children with disabilities may apply to the department 10788
of education for opportunity funds and special education and 10789
related services funding calculated in accordance with section 10790
3317.20 of the Revised Code. 10791

(C) In addition to the authorization to apply for state 10792
funding described in division (B) of this section, each state 10793

institution required to provide services under division (A) of 10794
this section is entitled to tuition payments calculated in the 10795
manner described in division (C) of this section. 10796

On or before the thirtieth day of June of each year, the 10797
superintendent of each institution that during the school year 10798
provided special education pursuant to this section shall 10799
prepare a statement for each child with a disability under 10800
twenty-two years of age who has received special education. The 10801
statement shall contain the child's data verification code 10802
assigned pursuant to division (D) (2) of section 3301.0714 of the 10803
Revised Code and the name of the child's school district of 10804
residence. Within sixty days after receipt of such statement, 10805
the department of education shall ~~perform one of the following:~~ 10806

~~(1) For any child except a preschool child with a 10807
disability described in division (C) (2) of this section, pay to 10808
the institution submitting the statement an amount equal to the 10809
tuition calculated under division (A) of section 3317.08 of the 10810
Revised Code in a manner provided for by the department for the 10811
period covered by the statement, and deduct the same from the 10812
amount of state funds, if any, payable under Chapter 3317. of 10813
the Revised Code, to the child's school district of residence 10814
or, if the amount of such state funds is insufficient, require 10815
the child's school district of residence to pay the institution 10816
submitting the statement an amount equal to the amount 10817
determined under this division. 10818~~

~~(2) For any preschool child with a disability, perform the 10819
following: 10820~~

~~(a) Pay to the institution submitting the statement an 10821
amount equal to the tuition calculated under division (B) of 10822
section 3317.08 of the Revised Code for the period covered by 10823~~

~~the statement, except that in calculating the tuition under that~~ 10824
~~section the operating expenses of the institution submitting the~~ 10825
~~statement under this section shall be used instead of the~~ 10826
~~operating expenses of the school district of residence;~~ 10827

~~(b) Deduct from the amount of state funds, if any, payable~~ 10828
~~under Chapter 3317. of the Revised Code to the child's school~~ 10829
~~district of residence an amount equal to the amount paid under~~ 10830
~~division (C) (2) (a) of this section.~~ 10831

Sec. 3323.13. (A) If a child who is a school resident of 10832
one school district receives special education from another 10833
district, the board of education of the district providing the 10834
education, subject to division (C) of this section, may require 10835
the payment by the board of education of the district of 10836
residence of a sum not to exceed one of the following, as 10837
applicable: 10838

(1) For any child except a preschool child with a 10839
disability described in division (A) (2) of this section, the 10840
tuition of the district providing the education for a child of 10841
normal needs of the same school grade. The determination of the 10842
amount of such tuition shall be in ~~the a~~ manner provided for by 10843
~~division (A) of section 3317.08 of the Revised Code the~~ 10844
department of education. 10845

(2) For any preschool child with a disability, the tuition 10846
of the district providing the education for the child as 10847
~~calculated under division (B) of section 3317.08 of the Revised~~ 10848
Code in a manner provided for by the department. 10849

(B) The board of the district of residence may contract 10850
with the board of another district for the transportation of 10851
such child into any school in such other district, on terms 10852

agreed upon by such boards. Upon direction of the state board of education, the board of the district of residence shall pay for the child's transportation and the tuition.

(C) The board of education of a district providing the education for a child shall be entitled to require payment from the district of residence under this section or section 3323.14 of the Revised Code only if the district providing the education has done at least one of the following:

(1) Invited the district of residence to send representatives to attend the meetings of the team developing the child's individualized education program;

(2) Received from the district of residence a copy of the individualized education program or a multifactored evaluation developed for the child by the district of residence;

(3) Informed the district of residence in writing that the district is providing the education for the child.

As used in division (C) (2) of this section, "multifactored evaluation" means an evaluation, conducted by a multidisciplinary team, of more than one area of the child's functioning so that no single procedure shall be the sole criterion for determining an appropriate educational program placement for the child.

Sec. 3323.14. (A) Where a child who is a school resident of one school district receives special education from another district and the per capita cost to the educating district for that child exceeds the sum of the amount received by the educating district for that child ~~under division (A) of section 3317.08 of the Revised Code~~ and the amount received by the district from the state board of education for that child, then

the board of education of the district of residence shall pay to 10882
the board of the school district that is providing the special 10883
education such excess cost as is determined by using a formula 10884
approved by the department of education and agreed upon in 10885
contracts entered into by the boards of the districts concerned 10886
at the time the district providing such special education 10887
accepts the child for enrollment. The department shall certify 10888
the amount of the payments under Chapter 3317. of the Revised 10889
Code for such pupils with disabilities for each school year 10890
ending on the thirtieth day of July. 10891

(B) In the case of a child described in division (A) of 10892
this section who has been placed in a home, as defined in 10893
section 3313.64 of the Revised Code, pursuant to the order of a 10894
court and who is not subject to section 3323.141 of the Revised 10895
Code, the district providing the child with special education 10896
and related services may charge to the child's district of 10897
residence the excess cost determined by formula approved by the 10898
department, regardless of whether the district of residence has 10899
entered into a contract with the district providing the 10900
services. If the district providing the services chooses to 10901
charge excess costs, the district may report the amount 10902
calculated under this division to the department. 10903

(C) If a district providing special education for a child 10904
reports an amount for the excess cost of those services, as 10905
authorized and calculated under division (A) or (B) of this 10906
section, the department shall pay that amount of excess cost to 10907
the district providing the services and shall deduct that amount 10908
from the child's district of residence in accordance with 10909
division (K) of section 3317.023 of the Revised Code. 10910

Sec. 3323.141. (A) When a child who is not in the legal or 10911

permanent custody of an Ohio resident or a government agency in 10912
this state and whose natural or adoptive parents are not known 10913
to have been residents of this state subsequent to the child's 10914
birth is a resident of a home as defined in section 3313.64 of 10915
the Revised Code and receives special education and related 10916
services from a school district or county board of developmental 10917
disabilities, the home shall pay tuition to the board providing 10918
the special education. 10919

(B) In the case of a child described in division (A) of 10920
this section who receives special education and related services 10921
from a school district, tuition shall be the amount determined 10922
under division (B) (1) or (2) of this section. 10923

(1) For a child other than a child described in division 10924
(B) (2) of this section the tuition shall be an amount equal to 10925
the sum of the following: 10926

(a) Tuition as determined in the manner provided for by 10927
~~division (B) of section 3317.081 of the Revised Code for the~~ 10928
district that provides the special education; 10929

(b) Such excess cost as is determined by using a formula 10930
established by rule of the department of education. The excess 10931
cost computed in this section shall not be used as excess cost 10932
computed under section 3323.14 of the Revised Code. 10933

(2) For a child who is a preschool child with a 10934
disability, the tuition shall be computed ~~as follows:~~ 10935

~~(a) Determine the amount of the tuition of the district~~ 10936
~~providing the education for the child as calculated under~~ 10937
~~division (B) of section 3317.08 of the Revised Code;~~ 10938

~~(b) For each type of special education service included in~~ 10939
~~the computation of the amount of tuition under division (B) (2)~~ 10940

~~(a) of this section, divide the amount determined for that
computation under division (B) (2) of section 3317.08 of the
Revised Code by the total number of preschool children with
disabilities used for that computation under division (B) (3) of
section 3317.08 of the Revised Code;~~ 10941
10942
10943
10944
10945

~~(c) Determine the sum of the quotients obtained under
division (B) (2) (b) of this section;~~ 10946
10947

~~(d) Determine the sum of the amounts determined under
divisions (B) (2) (a) and (c) of this section in a manner provided
for by the department.~~ 10948
10949
10950

(C) In the case of a child described in division (A) of 10951
this section who receives special education and related services 10952
from a county board of developmental disabilities, tuition shall 10953
be the amount determined under division (C) (1) or (2) of this 10954
section. 10955

(1) For a child other than a child described in division 10956
(C) (2) of this section, the tuition shall be an amount equal to 10957
such board's per capita cost of providing special education and 10958
related services for children at least three but less than 10959
twenty-two years of age as determined by using a formula 10960
established by rule of the department of developmental 10961
disabilities. 10962

(2) For a child who is a preschool child with a 10963
disability, the tuition shall equal the sum of the amounts of 10964
each such board's per capita cost of providing each of the 10965
special education or related service that the child receives. 10966
The calculation of tuition shall be made by using a formula 10967
established by rule of the department of developmental 10968
disabilities. The formula for the calculation of per capita 10969

costs under division (C) (2) of this section shall be based only 10970
on each such county board's cost of providing each type of 10971
special education or related service to preschool children with 10972
disabilities. 10973

(D) If a home fails to pay the tuition required under this 10974
section, the board of education or county board of developmental 10975
disabilities providing the education may recover in a civil 10976
action the tuition and the expenses incurred in prosecuting the 10977
action, including court costs and reasonable attorney's fees. If 10978
the prosecuting attorney or city director of law represents the 10979
board in such action, costs and reasonable attorney's fees 10980
awarded by the court, based upon the time spent preparing and 10981
presenting the case by the prosecuting attorney, director, or a 10982
designee of either, shall be deposited in the county or city 10983
general fund. 10984

Sec. 3323.142. As used in this section, "per pupil amount" 10985
for a preschool child with a disability included in such an 10986
approved unit means the amount determined by dividing the amount 10987
received for the classroom unit in which the child has been 10988
placed by the number of children in the unit. For any other 10989
child, "per pupil amount" means the amount paid for the child 10990
under section 3317.20 of the Revised Code. 10991

When a school district places or has placed a child with a 10992
county board of developmental disabilities for special 10993
education, but ~~another district is responsible for tuition under~~ 10994
~~section 3313.64 or 3313.65 of the Revised Code and the child is~~ 10995
not a resident of the territory served by the county board of 10996
developmental disabilities, the board may charge the district 10997
~~responsible for tuition with~~ the educational costs in excess of 10998
the per pupil amount received by the board under Chapter 3317. 10999

of the Revised Code. The amount of the excess cost shall be 11000
determined by the formula established by rule of the department 11001
of education under section 3323.14 of the Revised Code, and the 11002
payment for such excess cost shall be made by the school 11003
district directly to the county board of developmental 11004
disabilities. 11005

A school district board of education and the county board 11006
of developmental disabilities that serves the school district 11007
may negotiate and contract, at or after the time of placement, 11008
for payments by the board of education to the county board for 11009
additional services provided to a child placed with the county 11010
board and whose individualized education program established 11011
pursuant to section 3323.08 of the Revised Code requires 11012
additional services that are not routinely provided children in 11013
the county board's program but are necessary to maintain the 11014
child's enrollment and participation in the program. Additional 11015
services may include, but are not limited to, specialized 11016
supplies and equipment for the benefit of the child and 11017
instruction, training, or assistance provided by staff members 11018
other than staff members for which funding is received under 11019
Chapter 3317. of the Revised Code. 11020

Sec. 3323.143. If a child with a disability's custodial 11021
parent has made a unilateral placement of the child, the parent 11022
shall be responsible for payment of tuition to the program or 11023
facility the child is attending as a result of that placement as 11024
long as the district of residence has offered a free appropriate 11025
public education to that child. As used in this section, 11026
"unilateral placement" means withdrawing a child with a 11027
disability from a program or facility operated by the district 11028
of residence or from a program or facility with which the 11029
district of residence has arranged for education of the child 11030

and instead enrolling that child in another program or facility 11031
that is not a home, as defined in section 3313.64 of the Revised 11032
Code, ~~or that is not a facility or program available to the~~ 11033
~~child pursuant to an open enrollment policy under section~~ 11034
~~3313.98 or 3313.983 of the Revised Code.~~ 11035

Sec. 3326.11. Each science, technology, engineering, and 11036
mathematics school established under this chapter and its 11037
governing body shall comply with sections 9.90, 9.91, 109.65, 11038
121.22, 149.43, 2151.357, 2151.421, 2313.19, 2921.42, 2921.43, 11039
3301.0714, 3301.0715, 3301.0729, 3301.948, 3313.14, 3313.15, 11040
3313.16, 3313.18, 3313.201, 3313.26, 3313.472, 3313.48, 11041
3313.481, 3313.482, 3313.50, 3313.536, 3313.539, 3313.5310, 11042
3313.608, 3313.6012, 3313.6013, 3313.6014, 3313.6015, 3313.6020, 11043
3313.6021, 3313.61, 3313.611, 3313.614, 3313.615, 3313.643, 11044
3313.648, 3313.6411, 3313.66, 3313.661, 3313.662, 3313.666, 11045
3313.667, 3313.668, 3313.67, 3313.671, 3313.672, 3313.673, 11046
3313.69, 3313.71, 3313.716, 3313.718, 3313.719, 3313.7112, 11047
3313.721, 3313.80, 3313.801, 3313.814, 3313.816, 3313.817, 11048
3313.86, 3313.89, 3313.96, 3319.073, 3319.21, 3319.32, 3319.321, 11049
3319.35, 3319.39, 3319.391, 3319.41, 3319.45, 3319.46, 3321.01, 11050
3321.041, 3321.13, 3321.14, 3321.17, 3321.18, 3321.19, 3321.191, 11051
3327.10, 4111.17, 4113.52, and 5705.391 and Chapters 102., 117., 11052
1347., 2744., 3307., 3309., 3324., 3365., 3742., 4112., 4123., 11053
4141., and 4167. of the Revised Code as if it were a school 11054
district. 11055

Sec. 3326.33. For each student enrolled in a science, 11056
technology, engineering, and mathematics school established 11057
under this chapter, on a full-time equivalency basis, the 11058
department of education annually shall ~~deduct from the state~~ 11059
~~education aid of a student's resident school district and, if~~ 11060
~~necessary, from the payment made to the district under sections~~ 11061

~~321.24 and 323.156 of the Revised Code and pay to the school the~~ 11062
~~sum of the following:~~ 11063

~~(A) An opportunity grant in an amount equal to the formula~~ 11064
~~amount. The amount calculated for the student under division (A)~~ 11065
~~of section 3317.022 of the Revised Code;~~ 11066

~~(B) The per pupil amount of targeted assistance funds~~ 11067
~~calculated under division (A) of section 3317.0217 of the~~ 11068
~~Revised Code for the student's resident district, as determined~~ 11069
~~by the department, X 0.25;—~~ 11070

~~(C) Additional state aid for special education and related~~ 11071
~~services provided under Chapter 3323. of the Revised Code as~~ 11072
~~follows:—~~ 11073

~~(1) If the student is a category one special education~~ 11074
~~student, the amount specified in division (A) of section~~ 11075
~~3317.013 of the Revised Code;—~~ 11076

~~(2) If the student is a category two special education~~ 11077
~~student, the amount specified in division (B) of section~~ 11078
~~3317.013 of the Revised Code;—~~ 11079

~~(3) If the student is a category three special education~~ 11080
~~student, the amount specified in division (C) of section~~ 11081
~~3317.013 of the Revised Code;—~~ 11082

~~(4) If the student is a category four special education~~ 11083
~~student, the amount specified in division (D) of section~~ 11084
~~3317.013 of the Revised Code;—~~ 11085

~~(5) If the student is a category five special education~~ 11086
~~student, the amount specified in division (E) of section~~ 11087
~~3317.013 of the Revised Code;—~~ 11088

~~(6) If the student is a category six special education~~ 11089

student, the amount specified in division (F) of section	11090
3317.013 of the Revised Code.	11091
(D) If the student is in kindergarten through third grade,	11092
\$305, in fiscal year 2016, or \$320, in fiscal year 2017;	11093
(E) If the student is economically disadvantaged, an	11094
amount equal to the following:	11095
\$272 X the resident district's economically disadvantaged	11096
index	11097
(F) Limited English proficiency funds, as follows:	11098
(1) If the student is a category one limited English	11099
proficient student, the amount specified in division (A) of	11100
section 3317.016 of the Revised Code;	11101
(2) If the student is a category two limited English	11102
proficient student, the amount specified in division (B) of	11103
section 3317.016 of the Revised Code;	11104
(3) If the student is a category three limited English	11105
proficient student, the amount specified in division (C) of	11106
section 3317.016 of the Revised Code.	11107
(G) Career-technical education funds as follows:	11108
(1) If the student is a category one career-technical	11109
education student, the amount specified in division (A) of	11110
section 3317.014 of the Revised Code;	11111
(2) If the student is a category two career-technical	11112
education student, the amount specified in division (B) of	11113
section 3317.014 of the Revised Code;	11114
(3) If the student is a category three career-technical	11115
education student, the amount specified in division (C) of	11116

section 3317.014 of the Revised Code; 11117

(4) If the student is a category four career-technical 11118
education student, the amount specified in division (D) of 11119
section 3317.014 of the Revised Code; 11120

(5) If the student is a category five career-technical 11121
education student, the amount specified in division (E) of 11122
section 3317.014 of the Revised Code. 11123

Deduction and payment of funds under division ~~(G)~~(B) of 11124
this section is subject to approval under section 3317.161 of 11125
the Revised Code. 11126

Sec. 3326.39. (A) In any fiscal year, a STEM school 11127
receiving funds under division ~~(G)~~(B) of section 3326.33 of the 11128
Revised Code shall spend those funds only for the purposes that 11129
the department designates as approved for career-technical 11130
education expenses. Career-technical-educational education 11131
expenses approved by the department shall include only expenses 11132
connected to the delivery of career-technical programming to 11133
career-technical students. The department shall require the 11134
school to report data annually so that the department may 11135
monitor the school's compliance with the requirements regarding 11136
the manner in which funding received under division (G) of 11137
section 3326.33 of the Revised Code may be spent. 11138

(B) All funds received under division ~~(G)~~(B) of section 11139
3326.33 of the Revised Code shall be spent in the following 11140
manner: 11141

(1) At least seventy-five per cent of the funds shall be 11142
spent on curriculum development, purchase, and implementation; 11143
instructional resources and supplies; industry-based program 11144
certification; student assessment, credentialing, and placement; 11145

curriculum specific equipment purchases and leases; career- 11146
technical student organization fees and expenses; home and 11147
agency linkages; work-based learning experiences; professional 11148
development; and other costs directly associated with career- 11149
technical education programs including development of new 11150
programs. 11151

(2) Not more than twenty-five per cent of the funds shall 11152
be used for personnel expenditures. 11153

Sec. 3326.40. A STEM school shall spend the funds it 11154
receives pursuant to division (A) (4) of section 3317.022 of the 11155
Revised Code under division ~~(E)~~ (A) of section 3326.33 of the 11156
Revised Code in accordance with section 3317.25 of the Revised 11157
Code. 11158

Sec. 3326.41. (A) For purposes of this section: 11159

(1) "Formula amount" has the same meaning as in section 11160
3317.02 of the Revised Code. 11161

(2) "Four-year adjusted cohort graduation rate" has the 11162
same meaning as in section 3302.01 of the Revised Code. 11163

(3) "Total student count" means the total number of 11164
students reported by a STEM school under divisions (A) of 11165
section 3326.32 of the Revised Code. 11166

(B) In addition to the payments made under section 3326.33 11167
of the Revised Code, the department of education shall annually 11168
pay to each science, technology, engineering, and mathematics 11169
school a graduation bonus calculated according to the following 11170
formula: 11171

The school's four-year adjusted cohort graduation rate on its 11172
most recent report card issued by the department under section 11173

3302.03 of the Revised Code X 0.075 X the formula amount X the number of the school's graduates reported to the department, in accordance with the guidelines adopted under section 3301.0714 of the Revised Code, for the same school year for which the most recent report card was issued

(C) In addition to the payments made under section 3326.33 of the Revised Code, the department shall annually compute and pay to a STEM school funds based on units for services to students identified as gifted under Chapter 3324. of the Revised Code as prescribed by this division.

(1) The department shall allocate gifted units for a STEM school as follows:

(a) One gifted coordinator unit shall be allocated for every 3,300 students in the school's total student count for that year, with a minimum of 0.5 units and a maximum of 8 units allocated for the school.

(b) One gifted intervention specialist unit shall be allocated for every 1,100 students in the school's total student count for that year, with a minimum of 0.3 units allocated for the district.

(2) The department shall pay the following amount to a STEM school for gifted units:

\$37,370 multiplied by the number of units allocated to the school under division (C) (1) of this section

(3) A STEM school may assign gifted unit funding that it receives under division (C) (2) of this section to a school district, an educational service center, a community school, another STEM school, or a chartered nonpublic school as part of an arrangement to provide services to the school.

Sec. 3326.51. (A) As used in this section:	11203
(1) "Resident district" has the same meaning as in section 3326.31 of the Revised Code.	11204 11205
(2) "STEM school sponsoring district" means a municipal, city, local, exempted village, or joint vocational school district that governs and controls a STEM school pursuant to this section.	11206 11207 11208 11209
(B) Notwithstanding any other provision of this chapter to the contrary:	11210 11211
(1) If a proposal for a STEM school submitted under section 3326.03 of the Revised Code proposes that the governing body of the school be the board of education of a municipal, city, local, exempted village, or joint vocational school district that is one of the partners submitting the proposal, and the STEM committee approves that proposal, that school district board shall govern and control the STEM school as one of the schools of its district.	11212 11213 11214 11215 11216 11217 11218 11219
(2) The STEM school sponsoring district shall maintain a separate accounting for the STEM school as a separate and distinct operational unit within the district's finances. The auditor of state, in the course of an annual or biennial audit of the school district serving as the STEM school sponsoring district, shall audit that school district for compliance with the financing requirements of this section.	11220 11221 11222 11223 11224 11225 11226
(3) With respect to students enrolled in a STEM school whose resident district is the STEM school sponsoring district:	11227 11228
(a) The department of education shall make no deductions under section 3326.33 of the Revised Code from the STEM school sponsoring district's state payments.	11229 11230 11231

~~(b)~~ The STEM school sponsoring district shall ensure that 11232
it allocates to the STEM school funds equal to or exceeding the 11233
amount ~~that would be~~ calculated pursuant to ~~division (B) of~~ 11234
~~section 3313.981~~ sections 3326.31 to 3326.49 of the Revised Code 11235
for the students attending the school whose resident district is 11236
the STEM school sponsoring district. 11237

~~(e)~~ ~~(b)~~ The STEM school sponsoring district is responsible 11238
for providing children with disabilities with a free appropriate 11239
public education under Chapter 3323. of the Revised Code. 11240

~~(d)~~ ~~The STEM school sponsoring district shall provide~~ 11241
~~student transportation in accordance with laws and policies~~ 11242
~~generally applicable to the district.~~ 11243

(4) With respect to students enrolled in the STEM school 11244
whose resident district is another school district, the 11245
department shall make ~~no payments or deductions~~ under sections 11246
3326.31 to 3326.49 of the Revised Code. ~~Instead, the students~~ 11247
~~shall be considered as open enrollment students and the~~ 11248
~~department shall make payments and deductions in accordance with~~ 11249
~~section 3313.981 of the Revised Code.~~ The STEM school sponsoring 11250
district shall allocate the payments to the STEM school. The 11251
STEM school sponsoring district may enter into financial 11252
agreements with the students' resident districts, which 11253
agreements may provide financial support in addition to the 11254
funds received ~~from the open enrollment calculation under~~ 11255
sections 3326.31 to 3326.49 of the Revised Code. The STEM school 11256
sponsoring district shall allocate all such additional funds to 11257
the STEM school. 11258

(5) Where the department is required to make, deny, 11259
reduce, or adjust payments to a STEM school sponsoring district 11260
pursuant to this section, it shall do so in such a manner that 11261

the STEM school sponsoring district may allocate that action to 11262
the STEM school. 11263

(6) A STEM school sponsoring district and its board may 11264
assign its district employees to the STEM school, in which case 11265
section 3326.18 of the Revised Code shall not apply. The 11266
district and board may apply any other resources of the district 11267
to the STEM school in the same manner that it applies district 11268
resources to other district schools. 11269

(7) Provisions of this chapter requiring a STEM school and 11270
its governing body to comply with specified laws as if it were a 11271
school district and in the same manner as a board of education 11272
shall instead require such compliance by the STEM school 11273
sponsoring district and its board of education, respectively, 11274
with respect to the STEM school. Where a STEM school or its 11275
governing body is required to perform a specific duty or 11276
permitted to take a specific action under this chapter, that 11277
duty is required to be performed or that action is permitted to 11278
be taken by the STEM school sponsoring district or its board of 11279
education, respectively, with respect to the STEM school. 11280

(8) No provision of this chapter limits the authority, as 11281
provided otherwise by law, of a school district and its board of 11282
education to levy taxes and issue bonds secured by tax revenues. 11283

(9) The treasurer of the STEM school sponsoring district 11284
or, if the STEM school sponsoring district is a municipal school 11285
district, the chief financial officer of the district, shall 11286
have all of the respective rights, authority, exemptions, and 11287
duties otherwise conferred upon the treasurer or chief financial 11288
officer by the Revised Code. 11289

~~Sec. 3327.01. Notwithstanding division (D) of section~~ 11290

~~3311.19 and division (D) of section 3311.52 of the Revised Code, 11291
this section and sections 3327.011, 3327.012, and 3327.02 of the 11292
Revised Code do not apply to any joint vocational or cooperative 11293
education school district. 11294~~

On and after the effective date of this amendment, 11295
transportation of students to and from school shall be the 11296
responsibility of educational service centers on a countywide 11297
basis. Each service center shall receive payments under section 11298
3317.0212 of the Revised Code for the provision of 11299
transportation in accordance with this chapter. 11300

In all city, local, and exempted village school districts 11301
where resident school pupils in grades kindergarten through 11302
eight live more than two miles from the school for which the 11303
state board of education prescribes minimum standards pursuant 11304
to division (D) of section 3301.07 of the Revised Code and to 11305
which they are assigned by the board of education of the 11306
district of residence or to and from the nonpublic or community 11307
school which they attend, the governing board of education the 11308
educational service center that serves the county in which the 11309
majority of the district's territory is located shall provide 11310
transportation for such pupils to and from that school except as 11311
provided in section 3327.02 of the Revised Code, regardless of 11312
whether the district has entered into an agreement with the 11313
service center under section 3313.843 of the Revised Code. 11314

In all city, local, and exempted village school districts 11315
where pupil transportation is required under a career-technical 11316
plan approved by the state board of education under section 11317
3313.90 of the Revised Code, for any student attending a career- 11318
technical program operated by another school district, including 11319
a joint vocational school district, as prescribed under that 11320

section, the governing board of ~~education~~ ~~the educational~~ 11321
service center that serves the county in which the majority of 11322
the territory of the student's district of residence is located 11323
shall provide transportation from the public high school 11324
operated by that district to which the student is assigned to 11325
the career-technical program, regardless of whether the district 11326
has entered into an agreement with the educational service 11327
center under section 3313.843 of the Revised Code. 11328

In all city, local, and exempted village school districts, 11329
the governing board of the educational service center that 11330
serves the county in which the majority of the district's 11331
territory is located may provide transportation for resident 11332
school pupils in grades nine through twelve to and from the high 11333
school to which they are assigned by the board of education of 11334
the district of residence or to and from the nonpublic or 11335
community high school which they attend for which the state 11336
board of education prescribes minimum standards pursuant to 11337
division (D) of section 3301.07 of the Revised Code. 11338

~~A board of education~~ An educational service center 11339
governing board shall not be required to transport elementary or 11340
high school pupils to and from a nonpublic or community school 11341
where such transportation would require more than thirty minutes 11342
of direct travel time as measured by school bus from the public 11343
school building to which the pupils would be assigned if 11344
attending the public school designated by the district of 11345
residence. 11346

Where it is impractical to transport a pupil by school 11347
conveyance, ~~a board of education~~ an educational service center 11348
governing board may offer payment, in lieu of providing such 11349
transportation in accordance with section 3327.02 of the Revised 11350

Code. 11351

~~A board of education~~ An educational service center 11352
governing board shall not be required to transport elementary or 11353
high school pupils to and from a nonpublic or community school 11354
on Saturday or Sunday, unless ~~a board of education~~ the service 11355
center governing board and ~~a~~ the nonpublic or community school 11356
have an agreement in place to do so before the first day of July 11357
of the school year in which the agreement takes effect. 11358

In all city, local, and exempted village school districts, 11359
the governing board of the educational service center that 11360
serves the county in which the majority of the district's 11361
territory is located shall provide transportation for all 11362
children who are so disabled that they are unable to walk to and 11363
from the school for which the state board of education 11364
prescribes minimum standards pursuant to division (D) of section 11365
3301.07 of the Revised Code and which they attend, regardless of 11366
whether the district has entered into an agreement with the 11367
service center under section 3313.843 of the Revised Code. In 11368
case of dispute whether the child is able to walk to and from 11369
the school, the health commissioner shall be the judge of such 11370
ability. In all city, exempted village, and local school 11371
districts, the governing board of the educational service center 11372
in which the majority of the district's territory is located 11373
shall provide transportation to and from school or special 11374
education classes for mentally disabled children in accordance 11375
with standards adopted by the state board of education, 11376
regardless of whether the district has entered into an agreement 11377
with the service center under section 3313.843 of the Revised 11378
Code. 11379

When transportation of pupils is provided the conveyance 11380

shall be run on a time schedule that shall be adopted and put in 11381
force by the governing board of the educational service center 11382
not later than ten days after the beginning of the school term. 11383

The cost of any transportation service authorized by this 11384
section shall be paid first out of federal funds, if any, 11385
available for the purpose of pupil transportation, and secondly 11386
out of state appropriations, in accordance with regulations 11387
adopted by the state board of education. 11388

No transportation of any pupils shall be provided by any 11389
educational service center governing board of education to or 11390
from any school which in the selection of pupils, faculty 11391
members, or employees, practices discrimination against any 11392
person on the grounds of race, color, religion, or national 11393
origin. 11394

Sec. 3327.011. ~~In determining how best to provide~~ 11395
~~transportation, where persons or firms on or after April 1,~~ 11396
~~1965, were providing transportation to and from schools pursuant~~ 11397
~~to contracts with persons or agencies responsible for the~~ 11398
~~operation of such schools, the board of education responsible~~ 11399
~~for transportation in accordance with section 3327.01 of the~~ 11400
~~Revised Code shall give preference if economically feasible~~ 11401
~~during the term of any such contract to the firm or person~~ 11402
~~providing such transportation. The governing board or boards of~~ 11403
~~education within the educational service center or centers~~ 11404
serving a county or group of counties shall establish 11405
transportation routes, schedules, and utilization of 11406
transportation equipment on a county-wide basis. The appeals 11407
from the determination of the ~~board of education service center~~ 11408
governing board responsible for transportation shall be taken to 11409
the state board of education. 11410

Sec. 3327.012. Payments to ~~school districts~~ educational service centers for transportation of school pupils shall be made on a current basis according to an estimate which shall be filed with the state board of education by respective ~~school districts~~ service centers in accordance with rules which the state board of education shall promulgate. The sum due the respective ~~school district~~ service center as calculated from approved cost in accordance with the rules of the board of education shall be adjusted annually in the quarter next following the end of the school year. The superintendent of public instruction, subject to the approval of the state board of education, may contract with any firm, person, or board of education to provide pupil transportation services authorized by this section. In no event shall the payment for such contract service exceed the average transportation cost per pupil, such average cost to be based on the cost of transportation of children by all service center governing boards of education in Ohio during the next preceding year.

Sec. 3327.013. (A) ~~A~~ If a board of education of a city, local, or exempted village school district, other than a board of a cooperative education school district established pursuant to divisions (A) to (C) of section 3311.52 of the Revised Code, that operates a preschool program under section 3313.646 of the Revised Code, the governing board of the educational service center that serves the county in which the majority of the district's territory is located may provide transportation for children participating in the program, regardless of whether the district has entered into an agreement with the service center under section 3313.843 of the Revised Code.

(B) If the board of education of any cooperative education school district established pursuant to divisions (A) to (C) of

section 3311.52 of the Revised Code operates a preschool program 11442
under section 3313.646 of the Revised Code, the governing boards 11443
of ~~education of the service center or centers that serve the~~ 11444
county or counties in which the majority of the territory of 11445
each of the city, local, or exempted village school districts 11446
with territory in the cooperative education school district is 11447
located may provide transportation for children participating in 11448
such a preschool program, regardless of whether the cooperative 11449
education school district or any of the city, local, or exempted 11450
village school districts with territory in the cooperative 11451
education school district have entered into an agreement with 11452
the service center under section 3313.843 of the Revised Code. 11453

Sec. 3327.02. (A) After considering each of the following 11454
factors, ~~the board of education of a city, exempted village, or~~ 11455
~~local school district~~ a governing board of an educational 11456
service center, or a community school governing authority 11457
providing transportation pursuant to section 3314.091 of the 11458
Revised Code, may determine that it is impractical to transport 11459
a pupil who is eligible for transportation to and from a school 11460
under section 3327.01 of the Revised Code: 11461

(1) The time and distance required to provide the 11462
transportation; 11463

(2) The number of pupils to be transported; 11464

(3) The cost of providing transportation in terms of 11465
equipment, maintenance, personnel, and administration; 11466

(4) Whether similar or equivalent service is provided to 11467
other pupils eligible for transportation; 11468

(5) Whether and to what extent the additional service 11469
unavoidably disrupts current transportation schedules; 11470

(6) Whether other reimbursable types of transportation are available. 11471
11472

(B) Based on its consideration of the factors established in division (A) of this section, the governing board or governing authority may pass a resolution declaring the impracticality of transportation. The resolution shall include each pupil's name and the reason for impracticality. 11473
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11475
11476
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The governing board or governing authority shall report its determination to the state board of education in a manner determined by the state board. 11478
11479
11480

(C) After passing the resolution declaring the impracticality of transportation, the ~~district~~ governing board or governing authority shall offer to provide payment in lieu of transportation by doing the following: 11481
11482
11483
11484

(1) In accordance with guidelines established by the department of education, informing the pupil's parent, guardian, or other person in charge of the pupil of both of the following: 11485
11486
11487

(a) The resolution; 11488

(b) The right of the pupil's parent, guardian, or other person in charge of the pupil to accept the offer of payment in lieu of transportation or to reject the offer and instead request the department to initiate mediation procedures. 11489
11490
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(2) Issuing the pupil's parent, guardian, or other person in charge of the pupil a contract or other form on which the parent, guardian, or other person in charge of the pupil is given the option to accept or reject the ~~board's~~ offer of payment in lieu of transportation. 11493
11494
11495
11496
11497

(D) If the parent, guardian, or other person in charge of 11498

the pupil accepts the offer of payment in lieu of providing 11499
transportation, the governing board or governing authority shall 11500
pay the parent, guardian, or other person in charge of the pupil 11501
an amount that shall be not less than the amount determined by 11502
the general assembly as the minimum for payment in lieu of 11503
transportation, and not more than the amount determined by the 11504
department of education as the average cost of pupil 11505
transportation for the previous school year. Payment may be 11506
prorated if the time period involved is only a part of the 11507
school year. 11508

(E) (1) (a) Upon the request of a parent, guardian, or other 11509
person in charge of the pupil who rejected the payment in lieu 11510
of transportation, the department shall conduct mediation 11511
procedures. 11512

(b) If the mediation does not resolve the dispute, the 11513
state board of education shall conduct a hearing in accordance 11514
with Chapter 119. of the Revised Code. The state board may 11515
approve the payment in lieu of transportation or may order the 11516
~~district governing board of education~~ or governing authority to 11517
provide transportation. The decision of the state board is 11518
binding in subsequent years and on future parties in interest 11519
provided the facts of the determination remain comparable. 11520

(2) The ~~school district governing board~~ or governing 11521
authority shall provide transportation for the pupil from the 11522
time the parent, guardian, or other person in charge of the 11523
pupil requests mediation until the matter is resolved under 11524
division (E) (1) (a) or (b) of this section. 11525

(F) (1) If the department determines that a ~~school district~~ 11526
the governing board or governing authority has failed or is 11527
failing to provide transportation as required by division (E) (2) 11528

of this section or as ordered by the state board under division 11529
(E) (1) (b) of this section, the department shall order the ~~school-~~ 11530
~~district governing~~ board or governing authority to pay to the 11531
pupil's parent, guardian, or other person in charge of the 11532
pupil, an amount equal to the state average daily cost of 11533
transportation as determined by the state board of education for 11534
the previous year. The ~~school district governing board or~~ 11535
~~governing authority~~ shall make payments on a schedule ordered by 11536
the department. 11537

(2) If the department subsequently finds that a ~~school-~~ 11538
~~district governing board or governing authority~~ is not in 11539
compliance with an order issued under division (F) (1) of this 11540
section and the affected pupils are enrolled in a nonpublic or 11541
community school, the department shall deduct the amount that 11542
the board is required to pay under that order from any pupil 11543
transportation payments the department makes to the ~~school-~~ 11544
~~district~~ board under section 3317.0212 of the Revised Code or 11545
other provisions of law. The department shall use the moneys so 11546
deducted to make payments to the nonpublic or community school 11547
attended by the pupil. The department shall continue to make the 11548
deductions and payments required under this division until the 11549
~~school district governing board or governing authority~~ either 11550
complies with the department's order issued under division (F) 11551
(1) of this section or begins providing transportation. 11552

(G) A nonpublic or community school that receives payments 11553
from the department under division (F) (2) of this section shall 11554
do either of the following: 11555

(1) Disburse the entire amount of the payments to the 11556
parent, guardian, or other person in charge of the pupil 11557
affected by the failure ~~of the school district of residence~~ to 11558

provide transportation; 11559

(2) Use the entire amount of the payments to provide 11560
acceptable transportation for the affected pupil. 11561

Sec. 3327.03. Notwithstanding division (D) of section 11562
3311.19 and division (D) of section 3311.52 of the Revised Code, 11563
this section does not apply to any joint vocational or 11564
cooperative education school district. 11565

~~The boards of education of city, local, or exempted-~~ 11566
~~village school districts governing boards of educational service~~ 11567
~~centers~~ may by resolution designate certain places as depots 11568
from which to gather children for transportation to school, ~~when~~ 11569
~~such districts provide transportation.~~ The places designated as 11570
depots shall be provided with a shelter and be made comfortable 11571
during cold and stormy weather. 11572

Sec. 3327.06. ~~(A) When a pupil attends school pursuant to~~ 11573
~~section 3327.04 of the Revised Code in a district other than the~~ 11574
~~district in which he is entitled to attend school pursuant to~~ 11575
~~division (B) or (F) of section 3313.64 or section 3313.65 of the~~ 11576
~~Revised Code, tuition for such attendance shall be credited and~~ 11577
~~paid in the manner provided in section 3317.08 of the Revised~~ 11578
~~Code.~~ 11579

~~(B)~~ When the board of education of a city, exempted 11580
village, or local school district admits to the schools of its 11581
district any pupil who is not entitled to be admitted to the 11582
district's schools under division (B) or (F) of section 3313.64 11583
or section 3313.645 or 3313.65 of the Revised Code ~~for whose~~ 11584
~~attendance tuition is not an obligation of the board of another~~ 11585
~~district of this state, such board shall collect tuition for the~~ 11586
~~attendance of such pupil from the parents or guardian of the~~ 11587

~~pupil, and the amount of tuition collected shall be the amount-~~ 11588
~~computed in the manner prescribed by section 3317.08 of the-~~ 11589
~~Revised Code. When and neither the pupil nor ~~his~~ the pupil's~~ 11590
parents reside in this state, the amount of tuition collected 11591
shall be the amount computed in the manner prescribed by section 11592
3317.081 or 3323.141 of the Revised Code. 11593

~~(C)~~ (B) If a board admits to the schools of its districts 11594
any nonresident pupil ~~for whose attendance tuition is not an-~~ 11595
~~obligation of the board of another district of this state or of-~~ 11596
~~a home as defined in section 3313.64 of the Revised Code and~~ 11597
fails to collect tuition as required by division ~~(B)~~ (A) of this 11598
section from the pupil's parents or guardian, the attendance of 11599
such pupil is unauthorized attendance. 11600

Sec. 3327.07. (A) The governing authority of a chartered 11601
nonpublic school that transports a student enrolled in the 11602
school to and from school may charge the parent or guardian of 11603
the student a fee for the transportation, if the governing 11604
authority purchased the vehicle that transports the student 11605
using no state or federal funds. The fee shall not exceed the 11606
per student cost of the transportation, as determined by the 11607
governing authority. 11608

(B) The parent or guardian of a student who is enrolled in 11609
a chartered nonpublic school and is eligible for transportation 11610
by ~~a school district~~ an educational service center under section 11611
3327.01 of the Revised Code may decline that transportation and 11612
accept transportation from the chartered nonpublic school. The 11613
governing authority of a chartered nonpublic school may charge a 11614
fee under division (A) of this section regardless of whether a 11615
student is eligible for transportation under section 3327.01 of 11616
the Revised Code. 11617

(C) The offering by the governing authority of a chartered 11618
nonpublic school of transportation to and from the school does 11619
not relieve any ~~school district board of education~~ educational 11620
service center governing board from any duty imposed by sections 11621
3327.01 and 3327.02 of the Revised Code with respect to the 11622
chartered nonpublic school's students. 11623

Sec. 3327.09. The governing board ~~of education~~ of each 11624
~~school district~~ educational service center shall procure for the 11625
benefit of its employees who operate a school bus, motor van, or 11626
other vehicle used in the transportation of school children 11627
motor vehicle liability insurance for injuries to persons and 11628
property. Such insurance shall be in amounts not less than one 11629
hundred thousand dollars per person, three hundred thousand 11630
dollars per occurrence, fifty thousand dollars property damage 11631
and three thousand dollars medical payments coverage. If such 11632
amounts cannot be procured by a governing board ~~of education~~ by 11633
ordinary methods from insurance companies authorized to do 11634
business in this state and the superintendent of insurance has 11635
certified that fact in writing, then the board shall procure the 11636
next highest amounts which can reasonably be procured. Each 11637
governing board ~~of education~~ may procure uninsured motorists 11638
insurance. 11639

The governing board ~~of education~~ of each ~~school district~~ 11640
service center may procure accident insurance covering all 11641
pupils and other authorized passengers transported under the 11642
authority of such board. ~~such~~ Such accident insurance shall 11643
provide compensation for injury or death to any pupil or other 11644
authorized passenger caused by any accident arising out of or in 11645
connection with the operation of such school bus, motor van, or 11646
other vehicle used in the transportation of school children or 11647
other authorized passengers, in such amounts and upon such terms 11648

as may be agreed upon by the board and the insurance company. 11649
The insurance procured pursuant to this section shall be from 11650
one or more recognized insurance companies authorized to do 11651
business in this state. 11652

Sec. 3327.10. (A) No person shall be employed as driver of 11653
a school bus or motor van, owned and operated by any ~~school-~~ 11654
~~district or~~ educational service center or privately owned and 11655
operated under contract with any ~~school district or~~ service 11656
center in this state, who has not received a certificate from 11657
~~either the educational service center governing board that has~~ 11658
~~entered into an agreement with the school district under section~~ 11659
~~3313.843 or 3313.845 of the Revised Code or the superintendent-~~ 11660
~~of the school district,~~ certifying that such person is at least 11661
eighteen years of age and is of good moral character and is 11662
qualified physically and otherwise for such position. The 11663
service center governing board ~~or the superintendent, as the~~ 11664
~~case may be,~~ shall provide for an annual physical examination 11665
that conforms with rules adopted by the state board of education 11666
of each driver to ascertain the driver's physical fitness for 11667
such employment. Any certificate may be revoked by the authority 11668
granting the same on proof that the holder has been guilty of 11669
failing to comply with division (D)(1) of this section, or upon 11670
a conviction or a guilty plea for a violation, or any other 11671
action, that results in a loss or suspension of driving rights. 11672
Failure to comply with such division may be cause for 11673
disciplinary action or termination of employment under division 11674
(C) of section 3319.081, or section 124.34 of the Revised Code. 11675

(B) No person shall be employed as driver of a school bus 11676
or motor van not subject to the rules of the department of 11677
education pursuant to division (A) of this section who has not 11678
received a certificate from the school administrator or 11679

contractor certifying that such person is at least eighteen 11680
years of age, is of good moral character, and is qualified 11681
physically and otherwise for such position. Each driver shall 11682
have an annual physical examination which conforms to the state 11683
highway patrol rules, ascertaining the driver's physical fitness 11684
for such employment. The examination shall be performed by one 11685
of the following: 11686

(1) A person licensed under Chapter 4731. of the Revised 11687
Code or by another state to practice medicine and surgery or 11688
osteopathic medicine and surgery; 11689

(2) A physician assistant; 11690

(3) A certified nurse practitioner; 11691

(4) A clinical nurse specialist; 11692

(5) A certified nurse-midwife. 11693

Any written documentation of the physical examination 11694
shall be completed by the individual who performed the 11695
examination. 11696

Any certificate may be revoked by the authority granting 11697
the same on proof that the holder has been guilty of failing to 11698
comply with division (D) (2) of this section. 11699

(C) Any person who drives a school bus or motor van must 11700
give satisfactory and sufficient bond except a driver who is an 11701
employee of ~~a school district~~ an educational service center and 11702
who drives a bus or motor van owned by the ~~school district~~ 11703
service center. 11704

(D) No person employed as driver of a school bus or motor 11705
van under this section who is convicted of a traffic violation 11706
or who has had the person's commercial driver's license 11707

suspended shall drive a school bus or motor van until the person 11708
has filed a written notice of the conviction or suspension, as 11709
follows: 11710

(1) If the person is employed under division (A) of this 11711
section, the person shall file the notice with the 11712
superintendent, or a person designated by the superintendent, of 11713
the ~~school district~~ service center for which the person drives a 11714
school bus or motor van as an employee or drives a privately 11715
owned and operated school bus or motor van under contract. 11716

(2) If employed under division (B) of this section, the 11717
person shall file the notice with the employing school 11718
administrator or contractor, or a person designated by the 11719
administrator or contractor. 11720

(E) In addition to resulting in possible revocation of a 11721
certificate as authorized by divisions (A) and (B) of this 11722
section, violation of division (D) of this section is a minor 11723
misdemeanor. 11724

(F) (1) Not later than thirty days after June 30, 2007, 11725
each owner of a school bus or motor van shall obtain the 11726
complete driving record for each person who is currently 11727
employed or otherwise authorized to drive the school bus or 11728
motor van. An owner of a school bus or motor van shall not 11729
permit a person to operate the school bus or motor van for the 11730
first time before the owner has obtained the person's complete 11731
driving record. Thereafter, the owner of a school bus or motor 11732
van shall obtain the person's driving record not less frequently 11733
than semiannually if the person remains employed or otherwise 11734
authorized to drive the school bus or motor van. An owner of a 11735
school bus or motor van shall not permit a person to resume 11736
operating a school bus or motor van, after an interruption of 11737

one year or longer, before the owner has obtained the person's
complete driving record. 11738
11739

(2) The owner of a school bus or motor van shall not 11740
permit a person to operate the school bus or motor van for ten 11741
years after the date on which the person pleads guilty to or is 11742
convicted of a violation of section 4511.19 of the Revised Code 11743
or a substantially equivalent municipal ordinance. 11744

(3) An owner of a school bus or motor van shall not permit 11745
any person to operate such a vehicle unless the person meets all 11746
other requirements contained in rules adopted by the state board 11747
of education prescribing qualifications of drivers of school 11748
buses and other student transportation. 11749

(G) No superintendent of a school district, educational 11750
service center, community school, or public or private employer 11751
shall permit the operation of a vehicle used for pupil 11752
transportation within this state by an individual unless both of 11753
the following apply: 11754

(1) Information pertaining to that driver has been 11755
submitted to the department of education, pursuant to procedures 11756
adopted by that department. Information to be reported shall 11757
include the name of the employer or school district, name of the 11758
driver, driver license number, date of birth, date of hire, 11759
status of physical evaluation, and status of training. 11760

(2) The most recent criminal records check required by 11761
division (J) of this section has been completed and received by 11762
the superintendent or public or private employer. 11763

(H) A person, school district, educational service center, 11764
community school, nonpublic school, or other public or nonpublic 11765
entity that owns a school bus or motor van, or that contracts 11766

with another entity to operate a school bus or motor van, may 11767
impose more stringent restrictions on drivers than those 11768
prescribed in this section, in any other section of the Revised 11769
Code, and in rules adopted by the state board. 11770

(I) For qualified drivers who, on July 1, 2007, are 11771
employed by the owner of a school bus or motor van to drive the 11772
school bus or motor van, any instance in which the driver was 11773
convicted of or pleaded guilty to a violation of section 4511.19 11774
of the Revised Code or a substantially equivalent municipal 11775
ordinance prior to two years prior to July 1, 2007, shall not be 11776
considered a disqualifying event with respect to division (F) of 11777
this section. 11778

(J) (1) This division applies to persons hired by a school 11779
district, educational service center, community school, 11780
chartered nonpublic school, or science, technology, engineering, 11781
and mathematics school established under Chapter 3326. of the 11782
Revised Code to operate a vehicle used for pupil transportation. 11783

For each person to whom this division applies who is hired 11784
on or after November 14, 2007, the employer shall request a 11785
criminal records check in accordance with section 3319.39 of the 11786
Revised Code and every six years thereafter. For each person to 11787
whom this division applies who is hired prior to that date, the 11788
employer shall request a criminal records check by a date 11789
prescribed by the department of education and every six years 11790
thereafter. 11791

(2) This division applies to persons hired by a public or 11792
private employer not described in division (J) (1) of this 11793
section to operate a vehicle used for pupil transportation. 11794

For each person to whom this division applies who is hired 11795

on or after November 14, 2007, the employer shall request a 11796
criminal records check prior to the person's hiring and every 11797
six years thereafter. For each person to whom this division 11798
applies who is hired prior to that date, the employer shall 11799
request a criminal records check by a date prescribed by the 11800
department and every six years thereafter. 11801

(3) Each request for a criminal records check under 11802
division (J) of this section shall be made to the superintendent 11803
of the bureau of criminal identification and investigation in 11804
the manner prescribed in section 3319.39 of the Revised Code, 11805
except that if both of the following conditions apply to the 11806
person subject to the records check, the employer shall request 11807
the superintendent only to obtain any criminal records that the 11808
federal bureau of investigation has on the person: 11809

(a) The employer previously requested the superintendent 11810
to determine whether the bureau of criminal identification and 11811
investigation has any information, gathered pursuant to division 11812
(A) of section 109.57 of the Revised Code, on the person in 11813
conjunction with a criminal records check requested under 11814
section 3319.39 of the Revised Code or under division (J) of 11815
this section. 11816

(b) The person presents proof that the person has been a 11817
resident of this state for the five-year period immediately 11818
prior to the date upon which the person becomes subject to a 11819
criminal records check under this section. 11820

Upon receipt of a request, the superintendent shall 11821
conduct the criminal records check in accordance with section 11822
109.572 of the Revised Code as if the request had been made 11823
under section 3319.39 of the Revised Code. However, as specified 11824
in division (B) (2) of section 109.572 of the Revised Code, if 11825

the employer requests the superintendent only to obtain any 11826
criminal records that the federal bureau of investigation has on 11827
the person for whom the request is made, the superintendent 11828
shall not conduct the review prescribed by division (B) (1) of 11829
that section. 11830

(K) (1) Until the effective date of the amendments to rule 11831
3301-83-23 of the Ohio Administrative Code required by the 11832
second paragraph of division (E) of section 3319.39 of the 11833
Revised Code, any person who is the subject of a criminal 11834
records check under division (J) of this section and has been 11835
convicted of or pleaded guilty to any offense described in 11836
division (B) (1) of section 3319.39 of the Revised Code shall not 11837
be hired or shall be released from employment, as applicable, 11838
unless the person meets the rehabilitation standards prescribed 11839
for nonlicensed school personnel by rule 3301-20-03 of the Ohio 11840
Administrative Code. 11841

(2) Beginning on the effective date of the amendments to 11842
rule 3301-83-23 of the Ohio Administrative Code required by the 11843
second paragraph of division (E) of section 3319.39 of the 11844
Revised Code, any person who is the subject of a criminal 11845
records check under division (J) of this section and has been 11846
convicted of or pleaded guilty to any offense that, under the 11847
rule, disqualifies a person for employment to operate a vehicle 11848
used for pupil transportation shall not be hired or shall be 11849
released from employment, as applicable, unless the person meets 11850
the rehabilitation standards prescribed by the rule. 11851

Sec. 3327.12. Notwithstanding division (D) of section 11852
3311.19 and division (D) of section 3311.52 of the Revised Code, 11853
this section does not apply to any joint vocational or 11854
cooperative education school district. 11855

The ~~board of education of a city, local, or exempted-~~ 11856
~~village school district.~~ An educational service center governing 11857
board may maintain school bus turn-around points in the county 11858
or counties it serves. At the request of such a governing board, 11859
a municipal corporation may maintain turn-around points on 11860
municipal roads; the township trustees may maintain turn-around 11861
points on township roads; and the county commissioners may 11862
maintain turn-around points on county roads. 11863

The municipal corporation, township trustees, or county 11864
commissioners may also, at the request of a ~~board of education-~~ 11865
service center governing board, maintain turn-around points 11866
located on private property after an investigation by such 11867
governing board ~~of education~~ has determined that such 11868
maintenance is necessary for the use of such private property as 11869
a turn-around point for school buses. Such governing board ~~of-~~ 11870
~~education~~ may provide the cost of the materials utilized for any 11871
such maintenance. 11872

Sec. 3327.13. The governing board of ~~education of a school-~~ 11873
~~district~~ an educational service center that owns and operates 11874
~~busses~~ buses for transporting pupils to and from school may 11875
contract with a nonpublic school located within the ~~district-~~ 11876
county or counties served by the educational service center to 11877
make available to the nonpublic school under a lease agreement, 11878
one or more of the ~~district's busses~~ educational service 11879
center's buses to be used by the nonpublic school for 11880
transporting nonpublic school pupils to and from a school 11881
related activity that would be an approved school related 11882
activity if it were being offered by a public school within the 11883
~~district~~ county or counties served by the educational service 11884
center to public school pupils. All state board of education 11885
regulations governing the use of such ~~busses~~ buses by ~~public-~~ 11886

~~schools~~ educational service centers while transporting pupils to 11887
and from school related activities shall be applicable to their 11888
use by the nonpublic school. 11889

The cost to the nonpublic school of leasing such ~~busses~~ 11890
buses shall not exceed the costs of operating such ~~busses~~ buses, 11891
as determined by the governing board of ~~education of the school-~~ 11892
~~district~~ the educational service center. The charge to be made 11893
to the nonpublic school for the use of the ~~busses~~ buses shall be 11894
specified in the contract entered into pursuant to this section. 11895

Sec. 3327.14. The governing board of ~~education of any~~ 11896
~~school district~~ educational service center that owns and 11897
operates buses for transporting pupils may contract under a 11898
lease agreement with a municipal corporation or a public or 11899
nonprofit private agency or organization delivering services to 11900
the aged, to make available one or more of the ~~district's~~ 11901
service center's buses or other vehicles to be used for 11902
transporting persons sixty years of age or older. The governing 11903
board of ~~education of any school district~~ service center may 11904
also contract under a similar agreement with any group, 11905
organization or other entity engaged in adult education 11906
activities. 11907

The cost to the lessee of leasing such buses or other 11908
vehicles shall not exceed the costs of operating such buses or 11909
other vehicles as determined by the governing board of ~~education-~~ 11910
~~of the school district~~ the service center. The charge to the 11911
lessee for the use of the buses or other vehicles, which may 11912
include the cost of providing an operator holding a certificate 11913
pursuant to section 3327.10 of the Revised Code, insurance 11914
coverage, and other direct and indirect costs to the ~~school-~~ 11915
~~district~~ service center shall be specified in the contract 11916

entered into pursuant to this section. 11917

All state board of education regulations governing the use 11918
of such buses or other vehicles by ~~public schools~~ educational 11919
service centers while transporting pupils to and from school 11920
related activities apply to the extent applicable to their use 11921
under this section. 11922

~~Any~~ The governing board of education ~~an educational~~ 11923
service center making available one or more of its buses or 11924
other vehicles under this section shall procure liability and 11925
property damage insurance, as provided in section 3327.09 of the 11926
Revised Code, covering each bus or vehicle used and each 11927
passenger transported under the leasing agreement. 11928

Sec. 3327.15. The governing board of education ~~of any~~ 11929
~~school district~~ educational service center that owns and 11930
operates motor vehicles for transporting pupils may permit such 11931
vehicles to be used outside this state for any lawful purpose 11932
provided the entire distance traveled outside this state on any 11933
trip does not exceed one thousand miles. 11934

Sec. 3327.16. Notwithstanding division (D) of section 11935
3311.19 and division (D) of section 3311.52 of the Revised Code, 11936
this section does not apply to any joint vocational or 11937
cooperative education school district or its superintendent. 11938

(A) The superintendent of each ~~school district~~ educational 11939
service center may establish a volunteer bus rider assistance 11940
program, under which qualified adults or responsible older 11941
pupils, as determined by the superintendent, may be authorized 11942
to ride on school buses with pupils during such periods of time 11943
that the buses are being used to transport pupils to and from 11944
schools. Volunteers shall not be compensated for their services, 11945

but older pupils may be excused early from school to participate 11946
in the program. 11947

Volunteers may be assigned duties or responsibilities by 11948
the superintendent, including but not limited to, assisting 11949
younger pupils in embarking and disembarking from buses and in 11950
crossing streets where necessary to ensure the safety of the 11951
pupil, aiding the driver of the bus to maintain order on buses, 11952
assisting pupils with disabilities, and such other activities as 11953
the superintendent determines will aid in the safe and efficient 11954
transportation of pupils. 11955

Volunteers serving under this section are not employees 11956
for purposes of Chapter 4117. or 4123. of the Revised Code. 11957
Nothing in this section shall authorize a governing board of 11958
~~education~~an educational service center to adversely affect the 11959
employment of any employee of the board. 11960

(B) The board of education of each city, local, or 11961
exempted village school district, in collaboration with the 11962
educational service center that provides transportation to the 11963
district's students in accordance with section 3327.01 of the 11964
Revised Code, shall present a program to all pupils in 11965
kindergarten through third grade who are offered school bus 11966
transportation and who have not previously attended such 11967
program. The program shall consist of instruction in bus rider 11968
behavior, school bus safety, and the potential problems and 11969
hazards associated with school bus ridership. The department of 11970
education shall prescribe the content and length of such 11971
program, which shall be presented within two weeks after the 11972
commencement of classes each school year. 11973

Sec. 3327.17. The department of development shall 11974
establish a biodiesel school bus program under which the 11975

director of development shall make grants to ~~school districts~~ 11976
educational service centers that use biodiesel fuel for pupil 11977
transportation to help offset incremental costs incurred by 11978
using biodiesel instead of one hundred per cent petroleum 11979
diesel. 11980

As used in this section, "biodiesel" has the same meaning 11981
as in section 122.075 of the Revised Code. 11982

Sec. 3333.81. As used in sections 3333.81 to 3333.88 of 11983
the Revised Code: 11984

(A) "Clearinghouse" means the clearinghouse established 11985
under section 3333.82 of the Revised Code. 11986

(B) "Community school" means a community school 11987
established under Chapter 3314. of the Revised Code. 11988

(C) "Common statewide platform" means a software program 11989
that facilitates the delivery of courses via computers from 11990
multiple course providers to multiple end users, tracks the 11991
progress of the end user, and includes an integrated searchable 11992
database of standards-based course content. 11993

(D) "Course provider" means a school district, community 11994
school, STEM school, state institution of higher education, 11995
private college or university, or nonprofit or for-profit 11996
private entity that creates or is an agent of the creator of 11997
original course content for a course offered through the 11998
clearinghouse. 11999

(E) "Instructor" means an individual who holds a license 12000
issued by the state board of education, as defined in section 12001
3319.31 of the Revised Code, or an individual employed as an 12002
instructor or professor by a state institution of higher 12003
education or a private college or university. 12004

(F) "State institution of higher education" has the same meaning as in section 3345.011 of the Revised Code. 12005
12006

(G) "STEM school" means a science, technology, engineering, and mathematics school established under Chapter 3326. of the Revised Code. 12007
12008
12009

(H) A "student's community school" means the community school in which the student is enrolled instead of being enrolled in a school operated by a school district. 12010
12011
12012

(I) A "student's school district" means the school district operating the school in which the student is lawfully enrolled. 12013
12014
12015

(J) A "student's STEM school" means the STEM school in which the student is enrolled instead of being enrolled in a school operated by a school district. 12016
12017
12018

(K) "School district" means a city, exempted village, local, or joint vocational school district. 12019
12020

(L) ~~"Digital-texts text" has the same meaning as defined in section 3317.06 of the Revised Code~~ means a consumable book or book substitute that a student accesses through the use of a computer or other electronic medium or that is available through an internet-based provider of course content, or any other material that contributes to the learning process through electronic means. 12021
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Sec. 3365.07. The department of education shall calculate and pay state funds to colleges for participants in the college credit plus program under division (B) of section 3365.06 of the Revised Code pursuant to this section. For a nonpublic secondary school participant, a nonchartered nonpublic secondary school participant, or a home-instructed participant, the department 12028
12029
12030
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shall pay state funds pursuant to this section only if that 12034
participant is awarded funding according to rules adopted by the 12035
chancellor of higher education, in consultation with the 12036
superintendent of public instruction, pursuant to section 12037
3365.071 of the Revised Code. The program shall be the sole 12038
mechanism by which state funds are paid to colleges for students 12039
to earn transcribed credit for college courses while enrolled 12040
in both a secondary school and a college, with the exception of 12041
state funds paid to colleges according to an agreement described 12042
in division (A) (1) of section 3365.02 of the Revised Code. 12043

(A) For each public or nonpublic secondary school 12044
participant enrolled in a public college: 12045

(1) If no agreement has been entered into under division 12046
(A) (2) of this section, both of the following shall apply: 12047

(a) The department shall pay to the college the applicable 12048
amount as follows: 12049

(i) For a participant enrolled in a college course 12050
delivered on the college campus, at another location operated by 12051
the college, or online, the default ceiling amount; 12052

(ii) For a participant enrolled in a college course 12053
delivered at the participant's secondary school but taught by 12054
college faculty, fifty per cent of the default ceiling amount; 12055

(iii) For a participant enrolled in a college course 12056
delivered at the participant's secondary school and taught by a 12057
high school teacher who has met the credential requirements 12058
established for purposes of the program in rules adopted by the 12059
chancellor, the default floor amount. 12060

(b) The participant's secondary school shall pay for 12061
textbooks, and the college shall waive payment of all other fees 12062

related to participation in the program. 12063

(2) The governing entity of a participant's secondary 12064
school and the college may enter into an agreement to establish 12065
an alternative payment structure for tuition, textbooks, and 12066
fees. Under such an agreement, payments for each participant 12067
made by the department shall be not less than the default floor 12068
amount, unless approved by the chancellor, and not more than the 12069
default ceiling amount. The chancellor shall approve an 12070
agreement that includes a payment below the default floor 12071
amount, as long as the provisions of the agreement comply with 12072
all other requirements of this chapter to ensure program 12073
quality. If no agreement is entered into under division (A) (2) 12074
of this section, both of the following shall apply: 12075

(a) The department shall pay to the college the applicable 12076
default amounts prescribed by division (A) (1) (a) of this 12077
section, depending upon the method of delivery and instruction. 12078

(b) In accordance with division (A) (1) (b) of this section, 12079
the participant's secondary school shall pay for textbooks, and 12080
the college shall waive payment of all other fees related to 12081
participation in the program. 12082

(3) No participant that is enrolled in a public college 12083
shall be charged for any tuition, textbooks, or other fees 12084
related to participation in the program. 12085

(B) For each public secondary school participant enrolled 12086
in a private college: 12087

(1) If no agreement has been entered into under division 12088
(B) (2) of this section, the department shall pay to the college 12089
the applicable amount calculated in the same manner as in 12090
division (A) (1) (a) of this section. 12091

(2) The governing entity of a participant's secondary school and the college may enter into an agreement to establish an alternative payment structure for tuition, textbooks, and fees. Under such an agreement, payments shall be not less than the default floor amount, unless approved by the chancellor, and not more than the default ceiling amount.

If an agreement is entered into under division (B) (2) of this section, both of the following shall apply:

(a) The department shall make a payment to the college for each participant that is equal to the default floor amount, unless approved by the chancellor to pay an amount below the default floor amount. The chancellor shall approve an agreement that includes a payment below the default floor amount, as long as the provisions of the agreement comply with all other requirements of this chapter to ensure program quality.

(b) Payment for costs for the participant that exceed the amount paid by the department pursuant to division (B) (2) (a) of this section shall be negotiated by the school and the college. The agreement may include a stipulation permitting the charging of a participant.

However, under no circumstances shall:

(i) Payments for a participant made by the department under division (B) (2) of this section exceed the default ceiling amount;

(ii) The amount charged to a participant under division (B) (2) of this section exceed the difference between the maximum per participant charge amount and the default floor amount;

(iii) The sum of the payments made by the department for a participant and the amount charged to that participant under

division (B) (2) of this section exceed the following amounts, as applicable: 12121
12122

(I) For a participant enrolled in a college course 12123
delivered on the college campus, at another location operated by 12124
the college, or online, the maximum per participant charge 12125
amount; 12126

(II) For a participant enrolled in a college course 12127
delivered at the participant's secondary school but taught by 12128
college faculty, one hundred twenty-five dollars; 12129

(III) For a participant enrolled in a college course 12130
delivered at the participant's secondary school and taught by a 12131
high school teacher who has met the credential requirements 12132
established for purposes of the program in rules adopted by the 12133
chancellor, one hundred dollars. 12134

(iv) A participant that is identified as economically 12135
disadvantaged according to rules adopted by the department be 12136
charged under division (B) (2) of this section for any tuition, 12137
textbooks, or other fees related to participation in the 12138
program. 12139

(C) For each nonpublic secondary school participant 12140
enrolled in a private or eligible out-of-state college, the 12141
department shall pay to the college the applicable amount 12142
calculated in the same manner as in division (A) (1) (a) of this 12143
section. Payment for costs for the participant that exceed the 12144
amount paid by the department shall be negotiated by the 12145
governing body of the nonpublic secondary school and the 12146
college. 12147

However, under no circumstances shall: 12148

(1) The payments for a participant made by the department 12149

under this division exceed the default ceiling amount. 12150

(2) Any nonpublic secondary school participant, ~~who is~~ 12151
~~enrolled in that secondary school with a scholarship awarded~~ 12152
~~under either the educational choice scholarship pilot program,~~ 12153
~~as prescribed by sections 3310.01 to 3310.17, or the pilot~~ 12154
~~project scholarship program, as prescribed by sections 3313.974~~ 12155
~~to 3313.979 of the Revised Code, and who qualifies as a low~~ 12156
~~income student under either of those programs whose family~~ 12157
~~income is at or below two hundred per cent of the federal~~ 12158
~~poverty guidelines, as defined in section 5101.46 of the Revised~~ 12159
~~Code,~~ be charged for any tuition, textbooks, or other fees 12160
related to participation in the college credit plus program. 12161

(D) For each nonchartered nonpublic secondary school 12162
participant and each home-instructed participant enrolled in a 12163
public, private, or eligible out-of-state college, the 12164
department shall pay to the college the default ceiling amount, 12165
if that participant is enrolled in a college course delivered on 12166
the college campus, at another location operated by the college, 12167
or online. 12168

(E) Not later than thirty days after the end of each term, 12169
each college expecting to receive payment for the costs of a 12170
participant under this section shall notify the department of 12171
the number of enrolled credit hours for each participant. 12172

(F) Each January and July, or as soon as possible 12173
thereafter, the department shall make the applicable payments 12174
under this section to each college, which provided proper 12175
notification to the department under division (E) of this 12176
section, for the number of enrolled credit hours for 12177
participants enrolled in the college under division (B) of 12178
section 3365.06 of the Revised Code. The department shall not 12179

make any payments to a college under this section if a 12180
participant withdrew from a course prior to the date on which a 12181
withdrawal from the course would have negatively affected the 12182
participant's transcribed grade, as prescribed by the college's 12183
established withdrawal policy. 12184

(1) Payments made for public secondary school participants 12185
under this section shall be deducted from the school foundation 12186
payments made to the participant's school district or, if the 12187
participant is enrolled in a community school, a STEM school, or 12188
a college-preparatory boarding school, from the payments made to 12189
that school under section 3314.08, 3326.33, or 3328.34 of the 12190
Revised Code. If the participant is enrolled in a joint 12191
vocational school district, a portion of the amount shall be 12192
deducted from the payments to the joint vocational school 12193
district and a portion shall be deducted from the payments to 12194
the participant's city, local, or exempted village school 12195
district in accordance with the full-time equivalency of the 12196
student's enrollment in each district. Amounts deducted under 12197
division (F) (1) of this section shall be calculated in 12198
accordance with rules adopted by the chancellor, in consultation 12199
with the state superintendent, pursuant to division (B) of 12200
section 3365.071 of the Revised Code. 12201

(2) Payments made for nonpublic secondary school 12202
participants, nonchartered nonpublic secondary school 12203
participants, and home-instructed participants under this 12204
section shall be deducted from moneys appropriated by the 12205
general assembly for such purpose. Payments shall be allocated 12206
and distributed in accordance with rules adopted by the 12207
chancellor, in consultation with the state superintendent, 12208
pursuant to division (A) of section 3365.071 of the Revised 12209
Code. 12210

(G) Any public college that enrolls a student under 12211
division (B) of section 3365.06 of the Revised Code may include 12212
that student in the calculation used to determine its state 12213
share of instruction funds appropriated to the department of 12214
higher education by the general assembly. 12215

Sec. 3367.01. As used in this chapter: 12216

(A) "Bond proceedings" means the resolutions, orders, 12217
trust agreements, indentures, and other agreements, credit 12218
facilities and credit enhancement facilities, and amendments and 12219
supplements to the foregoing, or any one or more or combination 12220
thereof, authorizing, awarding, or providing for the terms and 12221
conditions applicable to or providing for the security or 12222
liquidity of obligations, and the provisions contained in those 12223
obligations. 12224

(B) "Bond service charges" means principal, including any 12225
mandatory sinking fund or redemption requirements for retirement 12226
of obligations, interest and other accreted amounts, and any 12227
redemption premium payable on obligations. If not prohibited by 12228
the applicable bond proceedings, bond service charges include 12229
costs of credit enhancement facilities that are related to, and 12230
represent or are intended to provide a source of payment of or 12231
limitation on, other bond service charges. 12232

(C) "Bond service fund" means the school district bond 12233
service fund created under section 3367.04 of the Revised Code 12234
and any accounts in that fund, including all moneys and 12235
investments, and earnings from investments, credited and to be 12236
credited to that fund and accounts as provided in the bond 12237
proceedings. 12238

(D) "Credit enhancement facilities" means letters of 12239

credit, lines of credit, stand-by, contingent, or firm 12240
securities purchase agreements, interest rate hedges including 12241
interest rate swaps, insurance or surety arrangements, reserve 12242
or guarantee funds, and guarantees, and other arrangements that 12243
provide for contingent or direct payment of bond service 12244
charges, for security or additional security in the event of 12245
nonpayment or default in respect of obligations, or for making 12246
or providing funds for making payment of bond service charges 12247
to, and at the option and on demand of, holders of obligations 12248
or at the option of the issuer under put or similar 12249
arrangements, or for otherwise supporting the credit or 12250
liquidity of obligations, and includes credit, reimbursement, 12251
marketing, remarketing, indexing, carrying, purchase, and 12252
subrogation agreements, and other agreements and arrangements 12253
for reimbursement of the person providing the credit enhancement 12254
facility and the security for that reimbursement. 12255

(E) "Financing costs" means all costs and expenses 12256
relating to the authorization, issuance, sale, delivery, 12257
authentication, deposit, custody, clearing, registration, 12258
transfer, exchange, fractionalization, replacement, and 12259
servicing of obligations, including, without limitation, costs 12260
and expenses for or relating to, or payment obligations under, 12261
publication and printing, postage and express delivery, official 12262
statements, offering circulars, and informational statements, 12263
travel and transportation, paying agents, bond registrars, 12264
authenticating agents, remarketing agents, custodians, clearing 12265
agencies or corporations, securities depositories, financial 12266
advisory services, certifications, audits, federal or state 12267
regulatory agencies, accounting services, legal services and 12268
obtaining approving legal opinions and other legal opinions, 12269
credit ratings, original issue discount, credit facilities, and 12270

credit enhancement facilities. Financing costs may be paid from 12271
any moneys lawfully available for the purpose, including, unless 12272
otherwise provided in the bond proceedings, from the proceeds of 12273
the obligations to which they relate and from the same sources 12274
from which bond service charges on the obligations are paid and 12275
as though bond service charges. 12276

(F) "Obligations" means bonds, notes, or other evidences 12277
of obligation of the state or other taxing authority, including 12278
any interest coupons pertaining thereto, issued pursuant to this 12279
chapter or other sections of the Revised Code authorizing a 12280
taxing authority to issue such. 12281

(G) "Special funds" or "funds" means, except where the 12282
context does not permit, the bond service fund, and any other 12283
funds, including reserve funds, created under the bond 12284
proceedings and stated to be special funds in those proceedings, 12285
including all moneys and investments, and earnings from 12286
investments, credited and to be credited to the particular fund. 12287
Special funds do not include the school district bond redemption 12288
fund created under section 3367.03 of the Revised Code or, if so 12289
provided in the bond proceedings, a rebate fund or account 12290
established for purposes of federal tax laws. 12291

(H) "Net proceeds" means amounts received from the sale of 12292
obligations pursuant to this chapter, excluding amounts used to 12293
refund or retire outstanding obligations, and does not include 12294
amounts required to be deposited in special funds pursuant to 12295
the applicable bond proceedings, or financing costs paid from 12296
such amounts received. 12297

(I) "Principal amount" refers to the aggregate of the 12298
amount as stated or provided for in the bond proceedings 12299
authorizing the obligations as the amount on which interest or 12300

interest equivalent is initially calculated. 12301

(J) "Internal Revenue Code" has the same meaning as in 12302
section 5747.01 of the Revised Code. 12303

(K) "Qualifying partnership" has the same meaning as in 12304
section 3318.71 of the Revised Code. 12305

Sec. 3367.02. (A) (1) On or before February 1, 2020, the 12306
taxing authority of each city, local, exempted village, 12307
cooperative education, or joint vocational school district, 12308
county school financing district, regional student education 12309
district, or qualifying partnership shall certify to the 12310
director of budget and management the total projected cost, as 12311
of January 1, 2021, to refund all outstanding obligations issued 12312
by the taxing authority on or before November 5, 2019. 12313

(2) On or before March 1, 2020, the director of budget and 12314
management shall certify to the treasurer of state the total 12315
projected cost, as of January 1, 2021, to refund outstanding 12316
obligations issued on or before November 5, 2019, by each taxing 12317
authority that submits a certification to the director under 12318
division (A) (1) of this section. The treasurer shall issue and 12319
sell general obligations of this state for the purpose of 12320
refunding outstanding obligations issued by the taxing authority 12321
of each city, local, exempted village, cooperative education, or 12322
joint vocational school district, county school financing 12323
district, regional student education district, or qualifying 12324
partnership on or before November 5, 2019. The full faith and 12325
credit, revenues, and taxing power of the state are and shall be 12326
pledged to the timely payment of bond service charges on 12327
outstanding obligations issued under this section, all in 12328
accordance with Section 12 of Article VIII, Ohio Constitution 12329
and this chapter, and so long as such obligations are 12330

outstanding there shall be levied and collected excises and 12331
taxes in amounts sufficient to pay the bond service charges on 12332
such obligations and costs relating to credit enhancement 12333
facilities. 12334

(B) The total principal amount of obligations issued 12335
pursuant to Section 12 of Article VIII, Ohio Constitution shall 12336
equal the amount, as of January 1, 2021, necessary to refund all 12337
outstanding obligations issued on or before November 5, 2019, by 12338
each city, local, exempted village, cooperative education, or 12339
joint vocational school district, county school financing 12340
district, regional student education district, or qualifying 12341
partnership. Obligations issued under this section shall be 12342
issued as necessary to facilitate the refund of those 12343
outstanding obligations. 12344

(C) The issue of obligations under this section shall be 12345
authorized by order of the treasurer of state. The bond 12346
proceedings shall provide for the principal amount or maximum 12347
principal amount of obligations of an issue, and shall provide 12348
for the manner or agency for determining the principal maturity 12349
or maturities, not exceeding the earlier of twenty years from 12350
the date of issuance of the particular obligations or twenty 12351
years from the date the debt represented by the particular 12352
obligations was originally contracted. Sections 9.96 and 9.98 to 12353
9.983 of the Revised Code are applicable to the obligations. The 12354
purpose of the obligations may be stated in the bond proceedings 12355
as "refunding outstanding obligations issued on or before 12356
November 5, 2019, by each city, local, exempted village, 12357
cooperative education, or joint vocational school district, each 12358
county school financing district, each regional student 12359
education district, and each qualifying partnership." 12360

(D) The proceeds of the obligations issued under this 12361
section, except for any portion to be deposited in special funds 12362
or in escrow funds for the purpose of refunding such outstanding 12363
obligations, all as may be provided in the bond proceedings, 12364
shall be deposited to the school district bond redemption fund 12365
created under section 3367.03 of the Revised Code. 12366

(E) The treasurer of state may appoint paying agents, bond 12367
registrars, securities depositories, and transfer agents, and 12368
may retain the services of financial advisers and accounting 12369
experts, and retain or contract for the services of marketing, 12370
remarketing, indexing, and administrative agents, other 12371
consultants, and independent contractors, including printing 12372
services, as are necessary in the treasurer's judgment to carry 12373
out this chapter. Financing costs are payable, as provided in 12374
the bond proceedings, from the proceeds of the obligations, from 12375
special funds, or from other moneys available for the purpose. 12376

(F) The bond proceedings, including any trust agreement, 12377
may contain additional provisions customary or appropriate to 12378
the financing or to the obligations or to particular 12379
obligations, including: 12380

(1) The redemption of obligations prior to maturity at the 12381
option of the state or of the holder or upon the occurrence of 12382
certain conditions at such price or prices and under such terms 12383
and conditions as are provided in the bond proceedings; 12384

(2) The form of and other terms of the obligations; 12385

(3) The establishment, deposit, investment, and 12386
application of special funds, and the safeguarding of moneys on 12387
hand or on deposit, without regard to Chapter 131. or 135. of 12388
the Revised Code, but subject to any special provisions of this 12389

section with respect to particular funds or moneys, and provided 12390
that any bank or trust company that acts as a depository of any 12391
moneys in special funds may furnish such indemnifying bonds or 12392
may pledge such securities as required by the treasurer of 12393
state; 12394

(4) Any or every provision of the bond proceedings binding 12395
upon the treasurer or other person or body as may from time to 12396
time have the authority under law to take such actions as may be 12397
necessary to perform all or any part of the duty required by 12398
such provision; 12399

(5) The maintenance of each pledge, any trust agreement, 12400
or other instrument comprising part of the bond proceedings 12401
until the state has fully paid or provided for the payment of 12402
the bond service charges on the obligations or met other stated 12403
conditions; 12404

(6) In the event of default in any payments required to be 12405
made by the bond proceedings, or any other agreement of the 12406
treasurer made as a part of a contract under which the 12407
obligations were issued or secured, the enforcement of such 12408
payments or agreements by mandamus, suit in equity, action at 12409
law, or any combination of the foregoing; 12410

(7) The rights and remedies of the holders of obligations 12411
and of the trustee under any trust agreement, and provisions for 12412
protecting and enforcing them, including limitations on rights 12413
of individual holders of obligations; 12414

(8) The replacement of any obligations that become 12415
mutilated or are destroyed, lost, or stolen; 12416

(9) Provision for the funding, refunding, or advance 12417
refunding or other provision for payment of obligations which 12418

will then no longer be outstanding for purposes of this section 12419
or of the bond proceedings; 12420

(10) Any provision that may be made in bond proceedings or 12421
a trust agreement, including provision for amendment of the bond 12422
proceedings; 12423

(11) Such other provisions as the treasurer determines, 12424
including limitations, conditions, or qualifications relating to 12425
any of the foregoing; 12426

(12) Any other or additional agreements with the holders 12427
of the obligations relating to the obligations or the security 12428
for the obligations. 12429

(G) The great seal of the state may be affixed to or 12430
printed on the obligations. The obligations requiring signature 12431
by the treasurer of state shall be signed by or bear the 12432
facsimile signature of the treasurer as provided in the bond 12433
proceedings. Any obligations may be signed by the person who, on 12434
the date of execution, is the authorized signer although on the 12435
date of such obligations such person was not the treasurer. In 12436
case the person whose signature or a facsimile of whose 12437
signature appears on any obligation ceases to be the treasurer 12438
before delivery of the obligation, such signature or facsimile 12439
is nevertheless valid and sufficient for all purposes as if the 12440
person had remained the member until such delivery, and in case 12441
the seal to be affixed to or printed on obligations has been 12442
changed after the seal has been affixed to or a facsimile of the 12443
seal has been printed on the obligations, that seal or facsimile 12444
seal shall continue to be sufficient as to those obligations and 12445
obligations issued in substitution or exchange therefor. 12446

(H) The obligations are negotiable instruments and 12447

securities under Chapter 1308. of the Revised Code, subject to 12448
the provisions of the bond proceedings as to registration. 12449
Obligations may be issued in coupon or in fully registered form, 12450
or both, as the treasurer of state determines. Provision may be 12451
made for the registration of any obligations with coupons 12452
attached as to principal alone or as to both principal and 12453
interest, their exchange for obligations so registered, and for 12454
the conversion or reconversion into obligations with coupons 12455
attached of any obligations registered as to both principal and 12456
interest, and for reasonable charges for such registration, 12457
exchange, conversion, and reconversion. Pending preparation of 12458
definitive obligations, the treasurer may issue interim receipts 12459
or certificates which shall be exchanged for such definitive 12460
obligations. 12461

(I) Obligations may be sold at public sale or at private 12462
sale, and at such price at, above, or below par, as determined 12463
by the treasurer of state in the bond proceedings. 12464

(J) In the discretion of the treasurer, obligations may be 12465
secured additionally by a trust agreement between the state and 12466
a corporate trustee which may be any trust company or bank 12467
having a place of business within the state. Any trust agreement 12468
may contain the order authorizing the issuance of the 12469
obligations, any provisions that may be contained in the bond 12470
proceedings, and other provisions that are customary or 12471
appropriate in an agreement of the type. 12472

(K) Except to the extent that their rights are restricted 12473
by the bond proceedings, any holder of obligations, or a trustee 12474
under the bond proceedings, may by any suitable form of legal 12475
proceedings protect and enforce any rights under the laws of 12476
this state or granted by the bond proceedings. Such rights 12477

include the right to compel the performance of all duties of the 12478
treasurer of state and the state. Each duty of the treasurer and 12479
the treasurer's employees, and of each state agency and local 12480
public entity and its officers, members, or employees, 12481
undertaken pursuant to the bond proceedings, is hereby 12482
established as a duty of the treasurer, and of each such agency, 12483
local subdivision, officer, member, or employee having authority 12484
to perform such duty, specifically enjoined by the law and 12485
resulting from an office, trust, or station within the meaning 12486
of section 2731.01 of the Revised Code. The persons who are at 12487
the time the treasurer, or the treasurer's employees, are not 12488
liable in their personal capacities on any obligations or any 12489
agreements of or with the treasurer relating to obligations or 12490
under the bond proceedings. 12491

(L) Obligations are lawful investments for banks, 12492
societies for savings, savings and loan associations, deposit 12493
guarantee associations, trust companies, trustees, fiduciaries, 12494
insurance companies, including domestic for life and domestic 12495
not for life, trustees or other officers having charge of 12496
sinking and bond retirement or other special funds of political 12497
subdivisions and taxing districts of this state, the 12498
commissioners of the sinking fund, the administrator of workers' 12499
compensation, the state teachers retirement system, the public 12500
employees retirement system, the school employees retirement 12501
system, and the Ohio police and fire pension fund, 12502
notwithstanding any other provisions of the Revised Code or 12503
rules adopted pursuant thereto by any state agency with respect 12504
to investments by them, and are also acceptable as security for 12505
the deposit of public moneys. 12506

(M) Unless otherwise provided in any applicable bond 12507
proceedings, moneys to the credit of or in the special funds 12508

established by or pursuant to this section may be invested by or 12509
on behalf of the treasurer of state only in notes, bonds, or 12510
other direct obligations of the United States or of any agency 12511
or instrumentality of the United States, in obligations of this 12512
state or any political subdivision of this state, in 12513
certificates of deposit of any national bank located in this 12514
state and any bank, as defined in section 1101.01 of the Revised 12515
Code, subject to inspection by the superintendent of financial 12516
institutions, in the Ohio subdivision's fund created under 12517
section 135.45 of the Revised Code, in no-front-end-load money 12518
market mutual funds consisting exclusively of direct obligations 12519
of the United States or of an agency or instrumentality of the 12520
United States, and in repurchase agreements, including those 12521
issued by any fiduciary, secured by direct obligations of the 12522
United States or an agency or instrumentality of the United 12523
States, and in collective investment funds established in 12524
accordance with section 1111.14 of the Revised Code and 12525
consisting exclusively of direct obligations of the United 12526
States or of an agency or instrumentality of the United States, 12527
notwithstanding division (A)(1)(c) of that section. The income 12528
from investments shall be credited to such special funds or 12529
otherwise as the treasurer determines in the bond proceedings, 12530
and the investments may be sold or exchanged at such times as 12531
the treasurer determines or authorizes. 12532

(N) Unless otherwise provided in any applicable bond 12533
proceedings, moneys to the credit of or in a special fund shall 12534
be disbursed on the order of the treasurer of state, provided 12535
that no such order is required for the payment from the bond 12536
service fund or other special fund when due of bond service 12537
charges or required payments under credit facilities. 12538

(O) The treasurer of state may covenant in the bond 12539

proceedings, and any such covenants shall be controlling 12540
notwithstanding any other provision of law, that the state and 12541
the applicable officers and agencies of the state, including the 12542
general assembly, so long as any obligations are outstanding in 12543
accordance with their terms, shall maintain statutory authority 12544
for and cause to be charged and collected taxes, excises, and 12545
other receipts of the state so that the receipts to the bond 12546
service fund shall be sufficient in amounts to meet bond service 12547
charges and for the establishment and maintenance of any 12548
reserves and other requirements, including payment of financing 12549
costs, provided for in the bond proceedings. 12550

(P) The obligations, and the transfer of, and the interest 12551
and other income from, including any profit made on the sale, 12552
transfer, or other disposition of, the obligations shall at all 12553
times be free from taxation, direct or indirect, within the 12554
state. 12555

(Q) Unless a judicial action or proceeding challenging the 12556
validity of obligations is commenced by personal service on the 12557
treasurer of state prior to the initial delivery of an issue of 12558
the obligations, the obligations of that issue and the bond 12559
proceedings pertaining to that issue are incontestable and those 12560
obligations shall be conclusively considered to be and to have 12561
been issued, secured, payable, sold, executed, and delivered, 12562
and the bond proceedings relating to them taken, in conformity 12563
with law if all of the following apply to the obligations: 12564

(1) They state that they are issued under the provisions 12565
of this section and comply on their face with those provisions; 12566

(2) They are issued within the limitations prescribed by 12567
this section; 12568

(3) Their purchase price has been paid in full; 12569

(4) They state that all the bond proceedings were held in 12570
compliance with law, which statement creates a conclusive 12571
presumption that the bond proceedings were held in compliance 12572
with all laws, including section 121.22 of the Revised Code, 12573
where applicable, and rules. 12574

(R) The treasurer of state may issue obligations to refund 12575
any outstanding obligations previously issued by the treasurer 12576
pursuant to this section. Any obligations issued pursuant to 12577
this division shall be payable as to principal at such times and 12578
in such installments as determined by the treasurer of state. 12579
The last maturity of the refunding securities shall not be later 12580
than the earlier of twenty years from the date of issuance of 12581
the original obligations or twenty years from the date the debt 12582
represented by the original obligations was originally 12583
contracted. 12584

Obligations issued pursuant to this division shall be 12585
considered to be issued for the same purpose as the obligations 12586
that they are issued to refund, and their proceeds shall be used 12587
as determined by the treasurer of state consistent with their 12588
purpose. Moneys derived from the proceeds of obligations issued 12589
pursuant to this division, or moneys from other sources and 12590
required for the purpose shall, under an escrow agreement or 12591
otherwise, be placed in an escrow fund pledged for the purpose 12592
of refunding the original obligations and shall be used for that 12593
purpose. 12594

Sec. 3367.03. The net proceeds of obligations issued and 12595
sold by the treasurer of state pursuant to section 3367.02 of 12596
the Revised Code, as provided for in Section 12 of Article VIII, 12597
Ohio Constitution and this chapter, shall be paid into the 12598

school district bond redemption fund, which is hereby created in 12599
the state treasury, except as otherwise provided in section 12600
3367.02 of the Revised Code. Investment earnings on moneys in 12601
the fund shall be credited to the fund, except that investment 12602
earnings credited to the school district bond redemption fund 12603
that exceed the amounts required to meet estimated federal 12604
arbitrage rebate requirements shall be used to pay costs 12605
incurred by the treasurer of state in administering this 12606
chapter. 12607

The treasurer of state shall use money in the school 12608
district bond redemption fund to make payments to each city, 12609
local, exempted village, cooperative education, and joint 12610
vocational school district, county school financing district, 12611
regional student education district, and qualifying partnership 12612
in an amount equal to the amount necessary to refund outstanding 12613
obligations issued by each such subdivision on or before 12614
November 5, 2019. The treasurer may make such payments in the 12615
frequency and manner necessary to minimize the cost of refunding 12616
such outstanding obligations. Amounts received by a city, local, 12617
exempted village, cooperative education, or joint vocational 12618
school district, county school financing district, regional 12619
student education district, or qualifying partnership from the 12620
school district bond redemption fund shall be used solely to 12621
refund such outstanding obligations. 12622

The treasurer of state shall notify the director of budget 12623
and management of the amounts allocated pursuant to this section 12624
and such information shall be entered into the state accounting 12625
system. The director of budget and management shall establish 12626
appropriation line items as needed to track these allocations. 12627

The taxing authority of a city, local, exempted village, 12628

cooperative education, or joint vocational school district, 12629
county school financing district, regional student education 12630
district, or qualifying partnership shall provide any 12631
information requested by the treasurer that is necessary for the 12632
treasurer to calculate and remit payments required under this 12633
section. 12634

Sec. 3367.04. (A) There is hereby created in the state 12635
treasury the school district bond service fund. All moneys 12636
received by the state and required by the bond proceedings, 12637
consistent with this chapter, to be deposited, transferred, or 12638
credited to the bond service fund, and all other moneys 12639
transferred or allocated to or received for the purposes of that 12640
fund shall be deposited and credited to the bond service fund 12641
and to any separate accounts in that fund, subject to any 12642
applicable provisions of the bond proceedings but without 12643
necessity for any act of appropriation. During the period 12644
beginning with the date of the first issuance of obligations and 12645
continuing during such time as any obligations are outstanding 12646
in accordance with their terms, so long as moneys in the bond 12647
service fund are insufficient to pay all bond service charges on 12648
such obligations, including costs of or payments under credit 12649
enhancement facilities, becoming due in each year, except the 12650
principal amounts of bond anticipation notes and costs of or 12651
payments under credit enhancement facilities payable from the 12652
proceeds of renewal notes or of the bonds anticipated by such 12653
notes, a sufficient amount of moneys of the state is committed 12654
and, without necessity for further act of appropriation, shall 12655
be paid to the bond service fund in each year for the purpose of 12656
paying those bond service charges, including costs of or 12657
payments under credit enhancement facilities, becoming due in 12658
that year. The bond service fund is a trust fund and is hereby 12659

pledged to the payment of bond service charges, including costs 12660
of or payments under credit enhancement facilities to the extent 12661
provided in the applicable bond proceedings, and payment of bond 12662
service charges, including costs of or payments under credit 12663
enhancement facilities, from the bond service fund shall be made 12664
or provided for by the treasurer of state in accordance with the 12665
bond proceedings without necessity for any act of appropriation. 12666

(B) The bond proceedings may provide for the establishment 12667
of separate accounts in the school district bond service fund 12668
and for the application of such accounts only to the specific 12669
bond service charges on obligations, including costs of or 12670
payments under credit enhancement facilities, pertinent to such 12671
accounts and for other accounts therein within the general 12672
purposes of the bond service fund. 12673

(C) Subject to the bond proceedings for any obligations 12674
then outstanding in accordance with their terms, the treasurer 12675
of state may pledge all, or such portion as the treasurer 12676
determines, of the receipts of the school district bond service 12677
fund to the payment of bond service charges on obligations, 12678
including costs of or payments under credit enhancement 12679
facilities, and for the establishment and maintenance of any 12680
reserves for payment of bond service charges, including costs of 12681
or payments under credit enhancement facilities, as provided in 12682
the bond proceedings, and make other provisions therein with 12683
respect to receipts as authorized by this section which 12684
provisions shall be controlling notwithstanding any other 12685
provisions of law pertaining thereto. 12686

Sec. 3367.05. Notwithstanding any other provision of law, 12687
the treasurer of state may covenant and agree to do or cause or 12688
require to be done all things necessary for, and not to do or 12689

permit or authorize to be done anything that would adversely 12690
affect, the exclusion of interest on the obligations from gross 12691
income for federal income tax purposes under the Internal 12692
Revenue Code, or the classification or qualification of the 12693
obligations or the interest on the obligations for, or their 12694
exemption from, other treatment under the Internal Revenue Code, 12695
including compliance with the provisions for payment of certain 12696
investment earnings to the United States in accordance with 12697
section 148(f) of the Internal Revenue Code. Those sections and 12698
covenants and compliance therewith shall be valid, 12699
incontestable, final, and conclusive to the extent that they 12700
support that exclusion from gross income or support those 12701
classifications or qualifications. The authorization in this 12702
paragraph is solely for the purpose of satisfying those federal 12703
conditions or requirements, and is in addition to and not a 12704
limitation upon other authorization granted by or pursuant to 12705
law or the Ohio constitution, and does not preclude or exclude 12706
any actions or covenants by the treasurer of state to satisfy 12707
the federal conditions or requirements for the purpose. Subject 12708
to the terms of those covenants, compliance with covenants 12709
referred to in this section by the treasurer are acts specially 12710
enjoined by law as duties resulting from the treasurer's office, 12711
trust, and station for purposes of section 2731.01 of the 12712
Revised Code. The treasurer and employees and agents responsible 12713
in the circumstances, shall do all things necessary or 12714
appropriate to comply with such covenants and shall take all 12715
actions to account for, calculate, report, make available, and 12716
pay moneys pursuant to section 148(f) of the Internal Revenue 12717
Code to the extent required to comply with such covenants. For 12718
those purposes: 12719

(A) Moneys from the funds to which any such investment 12720

earnings are credited, and if there be any insufficiency 12721
therein, then any fund generally available for the general 12722
purposes of the responsible agency, are appropriated and shall 12723
be deemed to be appropriated for all purposes to the payment of 12724
such amounts pursuant to such covenant. Subject to the 12725
provisions of the bond proceedings and notwithstanding any 12726
statutory or administrative limitations on the use or transfer 12727
of those funds or receipts, the appropriate official may 12728
withdraw or transfer from the fund or funds, or direct the 12729
deposit from receipts, designated for the purpose, and deposit 12730
in or credit to the fund or account established for the purpose, 12731
which establishment is hereby authorized, any amounts computed 12732
at the time to represent the portion of investment income 12733
required to be rebated and paid to the United States in order to 12734
maintain the exclusion from gross income for federal income tax 12735
purposes of interest on those obligations pursuant to section 12736
148(f) of the Internal Revenue Code. 12737

(B) The treasurer of state may invest or provide for the 12738
investment of any proceeds or gross proceeds, as defined in the 12739
Internal Revenue Code, of the obligations in tax-exempt bonds of 12740
any person authorized to issue tax-exempt bonds under the 12741
Internal Revenue Code, and in any regulated investment company 12742
the investment in which is treated as an investment in tax- 12743
exempt bonds for purposes of, and in any special series of 12744
obligations of the United States made available for purposes of 12745
compliance with, the provisions of section 148 of the Internal 12746
Revenue Code. The authority to invest proceeds under this 12747
section is in addition to and not restricted or conditioned by 12748
any other authority to invest moneys. 12749

Nothing in this chapter or other provisions of law 12750
requires compliance with provisions of federal tax law or 12751

regulations to exclude interest on the obligations from gross 12752
income for federal income tax purposes or otherwise have the 12753
obligations or interest on the obligations treated in any 12754
particular way under federal tax laws, except to the extent, if 12755
any, that the treasurer of state covenants to do so, and the 12756
validity of the obligations shall not be adversely affected by 12757
the absence of that compliance or of compliance with any related 12758
covenants made pursuant to those sections. 12759

Sec. 3735.67. (A) The owner of real property located in a 12760
community reinvestment area and eligible for exemption from 12761
taxation under a resolution adopted pursuant to section 3735.66 12762
of the Revised Code may file an application for an exemption 12763
from real property taxation of a percentage of the assessed 12764
valuation of a new structure, or of the increased assessed 12765
valuation of an existing structure after remodeling began, if 12766
the new structure or remodeling is completed after the effective 12767
date of the resolution adopted pursuant to section 3735.66 of 12768
the Revised Code. The application shall be filed with the 12769
housing officer designated for the community reinvestment area 12770
in which the property is located. If any part of the new 12771
structure or remodeled structure that would be exempted is of 12772
real property to be used for commercial or industrial purposes, 12773
the legislative authority and the owner of the property shall 12774
enter into a written agreement pursuant to section 3735.671 of 12775
the Revised Code prior to commencement of construction or 12776
remodeling; ~~if such an agreement is subject to approval by the~~ 12777
~~board of education of the school district within the territory~~ 12778
~~of which the property is or will be located, the agreement shall~~ 12779
~~not be formally approved by the legislative authority until the~~ 12780
~~board of education approves the agreement in the manner~~ 12781
~~prescribed by that section.~~ 12782

(B) The housing officer shall verify the construction of 12783
the new structure or the cost of the remodeling of the existing 12784
structure and the facts asserted in the application. The housing 12785
officer shall determine whether the construction or remodeling 12786
meets the requirements for an exemption under this section. In 12787
cases involving a structure of historical or architectural 12788
significance, the housing officer shall not determine whether 12789
the remodeling meets the requirements for a tax exemption unless 12790
the appropriateness of the remodeling has been certified, in 12791
writing, by the society, association, agency, or legislative 12792
authority that has designated the structure or by any 12793
organization or person authorized, in writing, by such society, 12794
association, agency, or legislative authority to certify the 12795
appropriateness of the remodeling. 12796

(C) If the construction or remodeling meets the 12797
requirements for exemption, the housing officer shall forward 12798
the application to the county auditor with a certification as to 12799
the division of this section under which the exemption is 12800
granted, and the period and percentage of the exemption as 12801
determined by the legislative authority pursuant to that 12802
division. ~~If the construction or remodeling is of commercial or~~ 12803
~~industrial property and the legislative authority is not~~ 12804
~~required to certify a copy of a resolution under section~~ 12805
~~3735.671 of the Revised Code, the housing officer shall comply~~ 12806
~~with the notice requirements prescribed under section 5709.83 of~~ 12807
~~the Revised Code, unless the board has adopted a resolution~~ 12808
~~under that section waiving its right to receive such a notice.~~ 12809

(D) Except as provided in division (F) of this section, 12810
the tax exemption shall first apply in the year the construction 12811
or remodeling would first be taxable but for this section. In 12812
the case of remodeling that qualifies for exemption, a 12813

percentage, not to exceed one hundred per cent, of the increased 12814
assessed valuation of an existing structure after remodeling 12815
began shall be exempted from real property taxation. In the case 12816
of construction of a structure that qualifies for exemption, a 12817
percentage, not to exceed one hundred per cent, of the assessed 12818
value of the structure shall be exempted from real property 12819
taxation. In either case, the percentage shall be the percentage 12820
set forth in the agreement if the structure or remodeling is to 12821
be used for commercial or industrial purposes, or the percentage 12822
set forth in the resolution describing the community 12823
reinvestment area if the structure or remodeling is to be used 12824
for residential purposes. 12825

The construction of new structures and the remodeling of 12826
existing structures are hereby declared to be a public purpose 12827
for which exemptions from real property taxation may be granted 12828
for the following periods: 12829

(1) For every dwelling and commercial or industrial 12830
properties, located within the same community reinvestment area, 12831
upon which the cost of remodeling is at least two thousand five 12832
hundred dollars in the case of a dwelling containing not more 12833
than two family units or at least five thousand dollars in the 12834
case of all other property, a period to be determined by the 12835
legislative authority adopting the resolution, but not exceeding 12836
fifteen years. The period of exemption for a dwelling described 12837
in division (D) (1) of this section may be extended by a 12838
legislative authority for up to an additional ten years if the 12839
dwelling is a structure of historical or architectural 12840
significance, is a certified historic structure that has been 12841
subject to federal tax treatment under 26 U.S.C. 47 and 170(h), 12842
and units within the structure have been leased to individual 12843
tenants for five consecutive years; 12844

(2) Except as provided in division (F) of this section, 12845
for construction of every dwelling, and commercial or industrial 12846
structure located within the same community reinvestment area, a 12847
period to be determined by the legislative authority adopting 12848
the resolution, but not exceeding fifteen years. 12849

(E) Any person, board, or officer authorized by section 12850
5715.19 of the Revised Code to file complaints with the county 12851
board of revision may file a complaint with the housing officer 12852
challenging the continued exemption of any property granted an 12853
exemption under this section. A complaint against exemption 12854
shall be filed prior to the thirty-first day of December of the 12855
tax year for which taxation of the property is requested. The 12856
housing officer shall determine whether the property continues 12857
to meet the requirements for exemption and shall certify the 12858
housing officer's findings to the complainant. If the housing 12859
officer determines that the property does not meet the 12860
requirements for exemption, the housing officer shall notify the 12861
county auditor, who shall correct the tax list and duplicate 12862
accordingly. 12863

(F) The owner of a dwelling constructed in a community 12864
reinvestment area may file an application for an exemption after 12865
the year the construction first became subject to taxation. The 12866
application shall be processed in accordance with the procedures 12867
prescribed under this section and shall be granted if the 12868
construction that is the subject of the application otherwise 12869
meets the requirements for an exemption under this section. If 12870
approved, the exemption sought in the application first applies 12871
in the year the application is filed. An exemption approved 12872
pursuant to this division continues only for those years 12873
remaining in the period described in division (D)(2) of this 12874
section. No exemption may be claimed for any year in that period 12875

that precedes the year in which the application is filed. 12876

(G) The owner of new or remodeled structures exempted from 12877
taxation under this section shall make annual service payments 12878
in lieu of taxes as required under section 5709.94 of the 12879
Revised Code. 12880

Sec. 3735.671. (A) If construction or remodeling of 12881
commercial or industrial property is to be exempted from 12882
taxation pursuant to section 3735.67 of the Revised Code, the 12883
legislative authority and the owner of the property, prior to 12884
the commencement of construction or remodeling, shall enter into 12885
a written agreement, binding on both parties for a period of 12886
time that does not end prior to the end of the period of the 12887
exemption, that includes all of the information and statements 12888
prescribed by this section. Agreements may include terms not 12889
prescribed by this section, but such terms shall in no way 12890
derogate from the information and statements prescribed by this 12891
section. 12892

~~(1) Except as otherwise provided in division (A) (2) or (3)~~ 12893
~~of this section, an agreement entered into under this section~~ 12894
~~shall not be approved by the legislative authority unless the~~ 12895
~~board of education of the city, local, or exempted village~~ 12896
~~school district within the territory of which the property is or~~ 12897
~~will be located approves the agreement. For the purpose of~~ 12898
~~obtaining such approval, the legislative authority shall certify~~ 12899
~~a copy of the agreement to the board of education not later than~~ 12900
~~forty five days prior to approving the agreement, excluding~~ 12901
~~Saturday, Sunday, and a legal holiday as defined in section 1.14~~ 12902
~~of the Revised Code. The board of education, by resolution~~ 12903
~~adopted by a majority of the board, shall approve or disapprove~~ 12904
~~the agreement and certify a copy of the resolution to the~~ 12905

~~legislative authority not later than fourteen days prior to the~~ 12906
~~date stipulated by the legislative authority as the date upon~~ 12907
~~which approval of the agreement is to be formally considered by~~ 12908
~~the legislative authority. The board of education may include in~~ 12909
~~the resolution conditions under which the board would approve~~ 12910
~~the agreement. The legislative authority may approve an~~ 12911
~~agreement at any time after the board of education certifies its~~ 12912
~~resolution approving the agreement to the legislative authority,~~ 12913
~~or, if the board approves the agreement conditionally, at any~~ 12914
~~time after the conditions are agreed to by the board and the~~ 12915
~~legislative authority.~~ 12916

~~(2) Approval of an agreement by the board of education is~~ 12917
~~not required under division (A) (1) of this section if, for each~~ 12918
~~tax year the real property is exempted from taxation, the sum of~~ 12919
~~the following quantities, as estimated at or prior to the time~~ 12920
~~the agreement is formally approved by the legislative authority,~~ 12921
~~equals or exceeds fifty per cent of the amount of taxes, as~~ 12922
~~estimated at or prior to that time, that would have been charged~~ 12923
~~and payable that year upon the real property had that property~~ 12924
~~not been exempted from taxation:~~ 12925

~~(a) The amount of taxes charged and payable on any portion~~ 12926
~~of the assessed valuation of the new structure or of the~~ 12927
~~increased assessed valuation of an existing structure after~~ 12928
~~remodeling began that will not be exempted from taxation under~~ 12929
~~the agreement;~~ 12930

~~(b) The amount of taxes charged and payable on tangible~~ 12931
~~personal property located on the premises of the new structure~~ 12932
~~or of the structure to be remodeled under the agreement, whether~~ 12933
~~payable by the owner of the structure or by a related member, as~~ 12934
~~defined in section 5733.042 of the Revised Code without regard~~ 12935

~~to division (B) of that section.~~ 12936

~~(c) The amount of any cash payment by the owner of the new structure or structure to be remodeled to the school district, the dollar value, as mutually agreed to by the owner and the board of education, of any property or services provided by the owner of the property to the school district, whether by gift, loan, or otherwise, and any payment by the legislative authority to the school district pursuant to section 5709.82 of the Revised Code.~~ 12937
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~~The estimates of quantities used for purposes of division (A) (2) of this section shall be estimated by the legislative authority. The legislative authority shall certify to the board of education that the estimates have been made in good faith. Departures of the actual quantities from the estimates subsequent to approval of the agreement by the board of education do not invalidate the agreement.~~ 12945
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~~(3) If a board of education has adopted a resolution waiving its right to approve agreements and the resolution remains in effect, approval of an agreement by the board is not required under this division. If a board of education has adopted a resolution allowing a legislative authority to deliver the notice required under this division fewer than forty five business days prior to the legislative authority's execution of the agreement, the legislative authority shall deliver the notice to the board not later than the number of days prior to such execution as prescribed by the board in its resolution. If a board of education adopts a resolution waiving its right to approve agreements or shortening the notification period, the board shall certify a copy of the resolution to the legislative authority. If the board of education rescinds such a resolution,~~ 12952
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~~it shall certify notice of the rescission to the legislative~~ 12966
~~authority.~~ 12967

(B) Each agreement shall include the following 12968
information: 12969

(1) The names of all parties to the agreement; 12970

(2) A description of the remodeling or construction, 12971
whether or not to be exempted from taxation, including existing 12972
or new structure size and cost thereof; the value of machinery, 12973
equipment, furniture, and fixtures, including an itemization of 12974
the value of machinery, equipment, furniture, and fixtures used 12975
at another location in this state prior to the agreement and 12976
relocated or to be relocated from that location to the property, 12977
and the value of machinery, equipment, furniture, and fixtures 12978
at the facility prior to the execution of the agreement; the 12979
value of inventory at the property, including an itemization of 12980
the value of inventory held at another location in this state 12981
prior to the agreement and relocated or to be relocated from 12982
that location to the property, and the value of inventory held 12983
at the property prior to the execution of the agreement; 12984

(3) The scheduled starting and completion dates of 12985
remodeling or construction of real property or of investments 12986
made in machinery, equipment, furniture, fixtures, and 12987
inventory; 12988

(4) Estimates of the number of employee positions to be 12989
created each year of the agreement and of the number of employee 12990
positions retained by the owner due to the remodeling or 12991
construction, itemized as to the number of full-time, part-time, 12992
permanent, and temporary positions; 12993

(5) Estimates of the dollar amount of payroll attributable 12994

to the positions set forth in division (B) (4) of this section, 12995
similarly itemized; 12996

(6) The number of employee positions, if any, at the 12997
property and at any other location in this state at the time the 12998
agreement is executed, itemized as to the number of full-time, 12999
part-time, permanent, and temporary positions. 13000

(C) Each agreement shall set forth the following 13001
information and incorporate the following statements: 13002

(1) A description of real property to be exempted from 13003
taxation under the agreement, the percentage of the assessed 13004
valuation of the real property exempted from taxation, and the 13005
period for which the exemption is granted, accompanied by the 13006
statement: "The exemption commences the first year for which the 13007
real property would first be taxable were that property not 13008
exempted from taxation. No exemption shall commence 13009
after (insert date) nor extend beyond 13010
(insert date)."

(2) "..... (insert name of owner) shall pay such real 13012
property taxes as are not exempted under this agreement and are 13013
charged against such property and shall file all tax reports and 13014
returns as required by law. If (insert name of owner) 13015
fails to pay such taxes or file such returns and reports, 13016
exemptions from taxation granted under this agreement are 13017
rescinded beginning with the year for which such taxes are 13018
charged or such reports or returns are required to be filed and 13019
thereafter." 13020

(3) "..... (insert name of owner) hereby certifies 13021
that at the time this agreement is executed, (insert 13022
name of owner) does not owe any delinquent real or tangible 13023

personal property taxes to any taxing authority of the State of 13024
Ohio, and does not owe delinquent taxes for which 13025
(insert name of owner) is liable under Chapter 5733., 5735., 13026
5739., 5741., 5743., 5747., or 5753. of the Ohio Revised Code, 13027
or, if such delinquent taxes are owed, (insert name 13028
of owner) currently is paying the delinquent taxes pursuant to 13029
an undertaking enforceable by the State of Ohio or an agent or 13030
instrumentality thereof, has filed a petition in bankruptcy 13031
under 11 U.S.C.A. 101, et seq., or such a petition has been 13032
filed against (insert name of owner). For the 13033
purposes of this certification, delinquent taxes are taxes that 13034
remain unpaid on the latest day prescribed for payment without 13035
penalty under the chapter of the Revised Code governing payment 13036
of those taxes." 13037

(4) "..... (insert name of municipal corporation or 13038
county) shall perform such acts as are reasonably necessary or 13039
appropriate to effect, claim, reserve, and maintain exemptions 13040
from taxation granted under this agreement including, without 13041
limitation, joining in the execution of all documentation and 13042
providing any necessary certificates required in connection with 13043
such exemptions." 13044

(5) "If for any reason..... (insert name of 13045
municipal corporation or county) revokes the designation of the 13046
area, entitlements granted under this agreement shall continue 13047
for the number of years specified under this agreement, 13048
unless (insert name of owner) materially fails to 13049
fulfill its obligations under this agreement 13050
and (insert name of municipal corporation or 13051
county) terminates or modifies the exemptions from taxation 13052
pursuant to this agreement." 13053

(6) "If (insert name of owner) materially fails 13054
to fulfill its obligations under this agreement, or 13055
if (insert name of municipal corporation or county) 13056
determines that the certification as to delinquent taxes 13057
required by this agreement is fraudulent, (insert 13058
name of municipal corporation or county) may terminate or modify 13059
the exemptions from taxation granted under this agreement." 13060

(7) "..... (insert name of owner) shall provide to 13061
the proper tax incentive review council any information 13062
reasonably required by the council to evaluate the applicant's 13063
compliance with the agreement, including returns filed pursuant 13064
to section 5711.02 of the Ohio Revised Code if requested by the 13065
council." 13066

(8) "This agreement is not transferable or assignable 13067
without the express, written approval of (insert name 13068
of municipal corporation or county)." 13069

(9) "Exemptions from taxation granted under this agreement 13070
shall be revoked if it is determined that (insert 13071
name of owner), any successor to that person, or any related 13072
member (as those terms are defined in division (E) of section 13073
3735.671 of the Ohio Revised Code) has violated the prohibition 13074
against entering into this agreement under division (E) of 13075
section 3735.671 or section 5709.62 or 5709.63 of the Ohio 13076
Revised Code prior to the time prescribed by that division or 13077
either of those sections." 13078

(10) "..... (insert name of owner) and 13079
(insert name of municipal corporation or county) acknowledge 13080
that this agreement must be approved by formal action of the 13081
legislative authority of (insert name of municipal 13082
corporation or county) as a condition for the agreement to take 13083

effect. This agreement takes effect upon such approval." 13084

The statement described in division (C)(6) of this section 13085
may include the following statement, appended at the end of the 13086
statement: ", and may require the repayment of the amount of 13087
taxes that would have been payable had the property not been 13088
exempted from taxation under this agreement." If the agreement 13089
includes a statement requiring repayment of exempted taxes, it 13090
also may authorize the legislative authority to secure repayment 13091
of such taxes by a lien on the exempted property in the amount 13092
required to be repaid. Such a lien shall attach, and may be 13093
perfected, collected, and enforced, in the same manner as a 13094
mortgage lien on real property, and shall otherwise have the 13095
same force and effect as a mortgage lien on real property. 13096

(D) Except as otherwise provided in this division, an 13097
agreement entered into under this section shall require that the 13098
owner pay an annual fee equal to the greater of one per cent of 13099
the amount of taxes exempted under the agreement or five hundred 13100
dollars; provided, however, that if the value of the incentives 13101
exceeds two hundred fifty thousand dollars, the fee shall not 13102
exceed two thousand five hundred dollars. The fee shall be 13103
payable to the legislative authority once per year for each year 13104
the agreement is effective on the days and in the form specified 13105
in the agreement. Fees paid shall be deposited in a special fund 13106
created for such purpose by the legislative authority and shall 13107
be used by the legislative authority exclusively for the purpose 13108
of complying with section 3735.672 of the Revised Code and by 13109
the tax incentive review council created under section 5709.85 13110
of the Revised Code exclusively for the purposes of performing 13111
the duties prescribed under that section. The legislative 13112
authority may waive or reduce the amount of the fee, but such 13113
waiver or reduction does not affect the obligations of the 13114

legislative authority or the tax incentive review council to 13115
comply with section 3735.672 or 5709.85 of the Revised Code. 13116

(E) If any person that is party to an agreement granting 13117
an exemption from taxation discontinues operations at the 13118
structure to which that exemption applies prior to the 13119
expiration of the term of the agreement, that person, any 13120
successor to that person, and any related member shall not enter 13121
into an agreement under this section or section 5709.62, 13122
5709.63, or 5709.632 of the Revised Code, and no legislative 13123
authority shall enter into such an agreement with such a person, 13124
successor, or related member, prior to the expiration of five 13125
years after the discontinuation of operations. As used in this 13126
division, "successor" means a person to which the assets or 13127
equity of another person has been transferred, which transfer 13128
resulted in the full or partial nonrecognition of gain or loss, 13129
or resulted in a carryover basis, both as determined by rule 13130
adopted by the tax commissioner. "Related member" has the same 13131
meaning as defined in section 5733.042 of the Revised Code 13132
without regard to division (B) of that section. 13133

The director of development services shall review all 13134
agreements submitted to the director under division (F) of this 13135
section for the purpose of enforcing this division. If the 13136
director determines there has been a violation of this division, 13137
the director shall notify the legislative authority of such 13138
violation, and the legislative authority immediately shall 13139
revoke the exemption granted under the agreement. 13140

(F) When an agreement is entered into under this section, 13141
the legislative authority authorizing the agreement shall 13142
forward a copy of the agreement to the director of development 13143
services within fifteen days after the agreement is entered 13144

into. 13145

(G) An agreement entered into under this section shall 13146
require the owner to make annual service payments in lieu of 13147
taxes as required under section 5709.94 of the Revised Code. 13148

Sec. 4503.06. (A) The owner of each manufactured or mobile 13149
home that has acquired situs in this state shall pay either a 13150
real property tax pursuant to Title LVII of the Revised Code or 13151
a manufactured home tax pursuant to division (C) of this 13152
section. 13153

(B) The owner of a manufactured or mobile home shall pay 13154
real property taxes if either of the following applies: 13155

(1) The manufactured or mobile home acquired situs in the 13156
state or ownership in the home was transferred on or after 13157
January 1, 2000, and all of the following apply: 13158

(a) The home is affixed to a permanent foundation as 13159
defined in division (C) (5) of section 3781.06 of the Revised 13160
Code. 13161

(b) The home is located on land that is owned by the owner 13162
of the home. 13163

(c) The certificate of title has been inactivated by the 13164
clerk of the court of common pleas that issued it, pursuant to 13165
division (H) of section 4505.11 of the Revised Code. 13166

(2) The manufactured or mobile home acquired situs in the 13167
state or ownership in the home was transferred before January 1, 13168
2000, and all of the following apply: 13169

(a) The home is affixed to a permanent foundation as 13170
defined in division (C) (5) of section 3781.06 of the Revised 13171
Code. 13172

(b) The home is located on land that is owned by the owner of the home. 13173
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(c) The owner of the home has elected to have the home taxed as real property and, pursuant to section 4505.11 of the Revised Code, has surrendered the certificate of title to the auditor of the county containing the taxing district in which the home has its situs, together with proof that all taxes have been paid. 13175
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(d) The county auditor has placed the home on the real property tax list and delivered the certificate of title to the clerk of the court of common pleas that issued it and the clerk has inactivated the certificate. 13181
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(C) (1) Any mobile or manufactured home that is not taxed as real property as provided in division (B) of this section is subject to an annual manufactured home tax, payable by the owner, for locating the home in this state. The tax as levied in this section is for the purpose of supplementing the general revenue funds of the local subdivisions in which the home has its situs pursuant to this section. 13185
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(2) The year for which the manufactured home tax is levied commences on the first day of January and ends on the following thirty-first day of December. The state shall have the first lien on any manufactured or mobile home on the list for the amount of taxes, penalties, and interest charged against the owner of the home under this section. The lien of the state for the tax for a year shall attach on the first day of January to a home that has acquired situs on that date. The lien for a home that has not acquired situs on the first day of January, but that acquires situs during the year, shall attach on the next first day of January. The lien shall continue until the tax, 13192
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including any penalty or interest, is paid. 13203

(3) (a) The situs of a manufactured or mobile home located 13204
in this state on the first day of January is the local taxing 13205
district in which the home is located on that date. 13206

(b) The situs of a manufactured or mobile home not located 13207
in this state on the first day of January, but located in this 13208
state subsequent to that date, is the local taxing district in 13209
which the home is located thirty days after it is acquired or 13210
first enters this state. 13211

(4) The tax is collected by and paid to the county 13212
treasurer of the county containing the taxing district in which 13213
the home has its situs. 13214

(D) The manufactured home tax shall be computed and 13215
assessed by the county auditor of the county containing the 13216
taxing district in which the home has its situs as follows: 13217

(1) On a home that acquired situs in this state prior to 13218
January 1, 2000: 13219

(a) By multiplying the assessable value of the home by the 13220
tax rate of the taxing district in which the home has its situs, 13221
and deducting from the product thus obtained any reduction 13222
authorized under section 4503.065 of the Revised Code. The tax 13223
levied under this formula shall not be less than thirty-six 13224
dollars, unless the home qualifies for a reduction in assessable 13225
value under section 4503.065 of the Revised Code, in which case 13226
there shall be no minimum tax and the tax shall be the amount 13227
calculated under this division. 13228

(b) The assessable value of the home shall be forty per 13229
cent of the amount arrived at by the following computation: 13230

(i) If the cost to the owner, or market value at time of purchase, whichever is greater, of the home includes the furnishings and equipment, such cost or market value shall be multiplied according to the following schedule:

For the first calendar year			13231
in which the			13232
home is owned by the			13233
current owner	x	80%	13234
2nd calendar year	x	75%	13235
3rd "	x	70%	13236
4th "	x	65%	13237
5th "	x	60%	13238
6th "	x	55%	13239
7th "	x	50%	13240
8th "	x	45%	13241
9th "	x	40%	13242
10th and each year thereafter	x	35%	13243

The first calendar year means any period between the first day of January and the thirty-first day of December of the first year.

(ii) If the cost to the owner, or market value at the time of purchase, whichever is greater, of the home does not include the furnishings and equipment, such cost or market value shall be multiplied according to the following schedule:

For the first calendar year			13251
in which the			13252
home is owned by the			13253
current owner	x	95%	13254
2nd calendar year	x	90%	13255
3rd "	x	85%	13256

4th "	x	80%	13261
5th "	x	75%	13262
6th "	x	70%	13263
7th "	x	65%	13264
8th "	x	60%	13265
9th "	x	55%	13266
10th and each year thereafter	x	50%	13267

The first calendar year means any period between the first day of January and the thirty-first day of December of the first year. 13268
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(2) On a home in which ownership was transferred or that first acquired situs in this state on or after January 1, 2000: 13271
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(a) By multiplying the assessable value of the home by the effective tax rate, as defined in section 323.08 of the Revised Code, for residential real property of the taxing district in which the home has its situs, and deducting from the product thus obtained the reductions required or authorized under section 319.302, division (B) of section 323.152, or section 4503.065 of the Revised Code. 13273
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(b) The assessable value of the home shall be thirty-five per cent of its true value as determined under division (L) of this section. 13280
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(3) On or before the fifteenth day of January each year, the county auditor shall record the assessable value and the amount of tax on the manufactured or mobile home on the tax list and deliver a duplicate of the list to the county treasurer. In the case of an emergency as defined in section 323.17 of the Revised Code, the tax commissioner, by journal entry, may extend the times for delivery of the duplicate for an additional 13283
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fifteen days upon receiving a written application from the county auditor regarding an extension for the delivery of the duplicate, or from the county treasurer regarding an extension of the time for the billing and collection of taxes. The application shall contain a statement describing the emergency that will cause the unavoidable delay and must be received by the tax commissioner on or before the last day of the month preceding the day delivery of the duplicate is otherwise required. When an extension is granted for delivery of the duplicate, the time period for payment of taxes shall be extended for a like period of time. When a delay in the closing of a tax collection period becomes unavoidable, the tax commissioner, upon application by the county auditor and county treasurer, may order the time for payment of taxes to be extended if the tax commissioner determines that penalties have accrued or would otherwise accrue for reasons beyond the control of the taxpayers of the county. The order shall prescribe the final extended date for payment of taxes for that collection period.

(4) After January 1, 1999, the owner of a manufactured or mobile home taxed pursuant to division (D)(1) of this section may elect to have the home taxed pursuant to division (D)(2) of this section by filing a written request with the county auditor of the taxing district in which the home is located on or before the first day of December of any year. Upon the filing of the request, the county auditor shall determine whether all taxes levied under division (D)(1) of this section have been paid, and if those taxes have been paid, the county auditor shall tax the manufactured or mobile home pursuant to division (D)(2) of this section commencing in the next tax year.

(5) A manufactured or mobile home that acquired situs in

this state prior to January 1, 2000, shall be taxed pursuant to 13321
division (D) (2) of this section if no manufactured home tax had 13322
been paid for the home and the home was not exempted from 13323
taxation pursuant to division (E) of this section for the year 13324
for which the taxes were not paid. 13325

(6) (a) Immediately upon receipt of any manufactured home 13326
tax duplicate from the county auditor, but not less than twenty 13327
days prior to the last date on which the first one-half taxes 13328
may be paid without penalty as prescribed in division (F) of 13329
this section, the county treasurer shall cause to be prepared 13330
and mailed or delivered to each person charged on that duplicate 13331
with taxes, or to an agent designated by such person, the tax 13332
bill prescribed by the tax commissioner under division (D) (7) of 13333
this section. When taxes are paid by installments, the county 13334
treasurer shall mail or deliver to each person charged on such 13335
duplicate or the agent designated by that person a second tax 13336
bill showing the amount due at the time of the second tax 13337
collection. The second half tax bill shall be mailed or 13338
delivered at least twenty days prior to the close of the second 13339
half tax collection period. A change in the mailing address of 13340
any tax bill shall be made in writing to the county treasurer. 13341
Failure to receive a bill required by this section does not 13342
excuse failure or delay to pay any taxes shown on the bill or, 13343
except as provided in division (B) (1) of section 5715.39 of the 13344
Revised Code, avoid any penalty, interest, or charge for such 13345
delay. 13346

(b) After delivery of the copy of the delinquent 13347
manufactured home tax list under division (H) of this section, 13348
the county treasurer may prepare and mail to each person in 13349
whose name a home is listed an additional tax bill showing the 13350
total amount of delinquent taxes charged against the home as 13351

shown on the list. The tax bill shall include a notice that the interest charge prescribed by division (G) of this section has begun to accrue.

(7) Each tax bill prepared and mailed or delivered under division (D) (6) of this section 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. 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. In addition to the information required by the commissioner, each tax bill shall contain the following information:

(a) The taxes levied and the taxes charged and payable against the manufactured or mobile home;

(b) The following notice: "Notice: If the taxes are not paid within sixty days after the county auditor delivers the delinquent manufactured home tax list to the county treasurer, you and your home may be subject to collection proceedings for tax delinquency." Failure to provide such notice has no effect upon the validity of any tax judgment to which a home may be subjected.

(c) In the case of manufactured or mobile homes taxed under division (D) (2) of this section, the following additional information:

(i) The effective tax rate. The words "effective tax rate" shall appear in boldface type.

(ii) The following notice: "Notice: If the taxes charged 13381
against this home have been reduced by the 2-1/2 per cent tax 13382
reduction for residences occupied by the owner but the home is 13383
not a residence occupied by the owner, the owner must notify the 13384
county auditor's office not later than March 31 of the year for 13385
which the taxes are due. Failure to do so may result in the 13386
owner being convicted of a fourth degree misdemeanor, which is 13387
punishable by imprisonment up to 30 days, a fine up to \$250, or 13388
both, and in the owner having to repay the amount by which the 13389
taxes were erroneously or illegally reduced, plus any interest 13390
that may apply. 13391

If the taxes charged against this home have not been 13392
reduced by the 2-1/2 per cent tax reduction and the home is a 13393
residence occupied by the owner, the home may qualify for the 13394
tax reduction. To obtain an application for the tax reduction or 13395
further information, the owner may contact the county auditor's 13396
office at (insert the address and telephone number of 13397
the county auditor's office)." 13398

(E) (1) A manufactured or mobile home is not subject to 13399
this section when any of the following applies: 13400

(a) It is taxable as personal property pursuant to section 13401
5709.01 of the Revised Code. Any manufactured or mobile home 13402
that is used as a residence shall be subject to this section and 13403
shall not be taxable as personal property pursuant to section 13404
5709.01 of the Revised Code. 13405

(b) It bears a license plate issued by any state other 13406
than this state unless the home is in this state in excess of an 13407
accumulative period of thirty days in any calendar year. 13408

(c) The annual tax has been paid on the home in this state 13409

for the current year. 13410

(d) The tax commissioner has determined, pursuant to 13411
section 5715.27 of the Revised Code, that the property is exempt 13412
from taxation, or would be exempt from taxation under Chapter 13413
5709. of the Revised Code if it were classified as real 13414
property. 13415

(2) A travel trailer or park trailer, as these terms are 13416
defined in section 4501.01 of the Revised Code, is not subject 13417
to this section if it is unused or unoccupied and stored at the 13418
owner's normal place of residence or at a recognized storage 13419
facility. 13420

(3) A travel trailer or park trailer, as these terms are 13421
defined in section 4501.01 of the Revised Code, is subject to 13422
this section and shall be taxed as a manufactured or mobile home 13423
if it has a situs longer than thirty days in one location and is 13424
connected to existing utilities, unless either of the following 13425
applies: 13426

(a) The situs is in a state facility or a camping or park 13427
area as defined in division (C), (Q), (S), or (V) of section 13428
3729.01 of the Revised Code. 13429

(b) The situs is in a camping or park area that is a tract 13430
of land that has been limited to recreational use by deed or 13431
zoning restrictions and subdivided for sale of five or more 13432
individual lots for the express or implied purpose of occupancy 13433
by either self-contained recreational vehicles as defined in 13434
division (T) of section 3729.01 of the Revised Code or by 13435
dependent recreational vehicles as defined in division (D) of 13436
section 3729.01 of the Revised Code. 13437

(F) Except as provided in division (D) (3) of this section, 13438

the manufactured home tax is due and payable as follows: 13439

(1) When a manufactured or mobile home has a situs in this 13440
state, as provided in this section, on the first day of January, 13441
one-half of the amount of the tax is due and payable on or 13442
before the first day of March and the balance is due and payable 13443
on or before the thirty-first day of July. At the option of the 13444
owner of the home, the tax for the entire year may be paid in 13445
full on the first day of March. 13446

(2) When a manufactured or mobile home first acquires a 13447
situs in this state after the first day of January, no tax is 13448
due and payable for that year. 13449

(G) (1) (a) Except as otherwise provided in division (G) (1) 13450
(b) of this section, if one-half of the current taxes charged 13451
under this section against a manufactured or mobile home, 13452
together with the full amount of any delinquent taxes, are not 13453
paid on or before the first day of March in that year, or on or 13454
before the last day for such payment as extended pursuant to 13455
section 4503.063 of the Revised Code, a penalty of ten per cent 13456
shall be charged against the unpaid balance of such half of the 13457
current taxes. If the total amount of all such taxes is not paid 13458
on or before the thirty-first day of July, next thereafter, or 13459
on or before the last day for payment as extended pursuant to 13460
section 4503.063 of the Revised Code, a like penalty shall be 13461
charged on the balance of the total amount of the unpaid current 13462
taxes. 13463

(b) After a valid delinquent tax contract that includes 13464
unpaid current taxes from a first-half collection period 13465
described in division (F) of this section has been entered into 13466
under section 323.31 of the Revised Code, no ten per cent 13467
penalty shall be charged against such taxes after the second- 13468

half collection period while the delinquent tax contract remains 13469
in effect. On the day a delinquent tax contract becomes void, 13470
the ten per cent penalty shall be charged against such taxes and 13471
shall equal the amount of penalty that would have been charged 13472
against unpaid current taxes outstanding on the date on which 13473
the second-half penalty would have been charged thereon under 13474
division (G) (1) (a) of this section if the contract had not been 13475
in effect. 13476

(2) (a) On the first day of the month following the last 13477
day the second installment of taxes may be paid without penalty 13478
beginning in 2000, interest shall be charged against and 13479
computed on all delinquent taxes other than the current taxes 13480
that became delinquent taxes at the close of the last day such 13481
second installment could be paid without penalty. The charge 13482
shall be for interest that accrued during the period that began 13483
on the preceding first day of December and ended on the last day 13484
of the month that included the last date such second installment 13485
could be paid without penalty. The interest shall be computed at 13486
the rate per annum prescribed by section 5703.47 of the Revised 13487
Code and shall be entered as a separate item on the delinquent 13488
manufactured home tax list compiled under division (H) of this 13489
section. 13490

(b) On the first day of December beginning in 2000, the 13491
interest shall be charged against and computed on all delinquent 13492
taxes. The charge shall be for interest that accrued during the 13493
period that began on the first day of the month following the 13494
last date prescribed for the payment of the second installment 13495
of taxes in the current year and ended on the immediately 13496
preceding last day of November. The interest shall be computed 13497
at the rate per annum prescribed by section 5703.47 of the 13498
Revised Code and shall be entered as a separate item on the 13499

delinquent manufactured home tax list. 13500

(c) After a valid undertaking has been entered into for 13501
the payment of any delinquent taxes, no interest shall be 13502
charged against such delinquent taxes while the undertaking 13503
remains in effect in compliance with section 323.31 of the 13504
Revised Code. If a valid undertaking becomes void, interest 13505
shall be charged against the delinquent taxes for the periods 13506
that interest was not permitted to be charged while the 13507
undertaking was in effect. The interest shall be charged on the 13508
day the undertaking becomes void and shall equal the amount of 13509
interest that would have been charged against the unpaid 13510
delinquent taxes outstanding on the dates on which interest 13511
would have been charged thereon under divisions (G) (1) and (2) 13512
of this section had the undertaking not been in effect. 13513

(3) If the full amount of the taxes due at either of the 13514
times prescribed by division (F) of this section is paid within 13515
ten days after such time, the county treasurer shall waive the 13516
collection of and the county auditor shall remit one-half of the 13517
penalty provided for in this division for failure to make that 13518
payment by the prescribed time. 13519

(4) The treasurer shall compile and deliver to the county 13520
auditor a list of all tax payments the treasurer has received as 13521
provided in division (G) (3) of this section. The list shall 13522
include any information required by the auditor for the 13523
remission of the penalties waived by the treasurer. The taxes so 13524
collected shall be included in the settlement next succeeding 13525
the settlement then in process. 13526

(H) (1) The county auditor shall compile annually a 13527
"delinquent manufactured home tax list" consisting of homes the 13528
county treasurer's records indicate have taxes that were not 13529

paid within the time prescribed by divisions (D) (3) and (F) of 13530
this section, have taxes that remain unpaid from prior years, or 13531
have unpaid tax penalties or interest that have been assessed. 13532

(2) Within thirty days after the settlement under division 13533
(H) (2) of section 321.24 of the Revised Code, the county auditor 13534
shall deliver a copy of the delinquent manufactured home tax 13535
list to the county treasurer. The auditor shall update and 13536
publish the delinquent manufactured home tax list annually in 13537
the same manner as delinquent real property tax lists are 13538
published. The county auditor may apportion the cost of 13539
publishing the list among taxing districts in proportion to the 13540
amount of delinquent manufactured home taxes so published that 13541
each taxing district is entitled to receive upon collection of 13542
those taxes, or the county auditor may charge the owner of a 13543
home on the list a flat fee established under section 319.54 of 13544
the Revised Code for the cost of publishing the list and, if the 13545
fee is not paid, may place the fee upon the delinquent 13546
manufactured home tax list as a lien on the listed home, to be 13547
collected as other manufactured home taxes. 13548

(3) When taxes, penalties, or interest are charged against 13549
a person on the delinquent manufactured home tax list and are 13550
not paid within sixty days after the list is delivered to the 13551
county treasurer, the county treasurer shall, in addition to any 13552
other remedy provided by law for the collection of taxes, 13553
penalties, and interest, enforce collection of such taxes, 13554
penalties, and interest by civil action in the name of the 13555
treasurer against the owner for the recovery of the unpaid taxes 13556
following the procedures for the recovery of delinquent real 13557
property taxes in sections 323.25 to 323.28 of the Revised Code. 13558
The action may be brought in municipal or county court, provided 13559
the amount charged does not exceed the monetary limitations for 13560

original jurisdiction for civil actions in those courts. 13561

It is sufficient, having made proper parties to the suit, 13562
for the county treasurer to allege in the treasurer's bill of 13563
particulars or petition that the taxes stand chargeable on the 13564
books of the county treasurer against such person, that they are 13565
due and unpaid, and that such person is indebted in the amount 13566
of taxes appearing to be due the county. The treasurer need not 13567
set forth any other matter relating thereto. If it is found on 13568
the trial of the action that the person is indebted to the 13569
state, judgment shall be rendered in favor of the county 13570
treasurer prosecuting the action. The judgment debtor is not 13571
entitled to the benefit of any law for stay of execution or 13572
exemption of property from levy or sale on execution in the 13573
enforcement of the judgment. 13574

Upon the filing of an entry of confirmation of sale or an 13575
order of forfeiture in a proceeding brought under this division, 13576
title to the manufactured or mobile home shall be in the 13577
purchaser. The clerk of courts shall issue a certificate of 13578
title to the purchaser upon presentation of proof of filing of 13579
the entry of confirmation or order and, in the case of a 13580
forfeiture, presentation of the county auditor's certificate of 13581
sale. 13582

(I) The total amount of taxes collected shall be 13583
distributed in the following manner: four per cent shall be 13584
allowed as compensation to the county auditor for the county 13585
auditor's service in assessing the taxes; two per cent shall be 13586
allowed as compensation to the county treasurer for the services 13587
the county treasurer renders as a result of the tax levied by 13588
this section. Such amounts shall be paid into the county 13589
treasury, to the credit of the county general revenue fund, on 13590

the warrant of the county auditor. Fees to be paid to the credit 13591
of the real estate assessment fund shall be collected pursuant 13592
to division (C) of section 319.54 of the Revised Code and paid 13593
into the county treasury, on the warrant of the county auditor. 13594
The balance of the taxes collected shall be distributed among 13595
the state and taxing subdivisions of the county in which the 13596
taxes are collected and paid in the same ratio as those taxes 13597
were collected for the benefit of the state or taxing 13598
subdivision. Taxes distributed to the state shall be paid and 13599
credited to the state education fund in the same manner as 13600
provided in section 321.31 of the Revised Code. The taxes levied 13601
and revenues collected under this section shall be in lieu of 13602
any general property tax and any tax levied with respect to the 13603
privilege of using or occupying a manufactured or mobile home in 13604
this state except as provided in sections 4503.04 and 5741.02 of 13605
the Revised Code. 13606

(J) An agreement to purchase or a bill of sale for a 13607
manufactured home shall show whether or not the furnishings and 13608
equipment are included in the purchase price. 13609

(K) If the county treasurer and the county prosecuting 13610
attorney agree that an item charged on the delinquent 13611
manufactured home tax list is uncollectible, they shall certify 13612
that determination and the reasons to the county board of 13613
revision. If the board determines the amount is uncollectible, 13614
it shall certify its determination to the county auditor, who 13615
shall strike the item from the list. 13616

(L) (1) The county auditor shall appraise at its true value 13617
any manufactured or mobile home in which ownership is 13618
transferred or which first acquires situs in this state on or 13619
after January 1, 2000, and any manufactured or mobile home the 13620

owner of which has elected, under division (D) (4) of this 13621
section, to have the home taxed under division (D) (2) of this 13622
section. The true value shall include the value of the home, any 13623
additions, and any fixtures, but not any furnishings in the 13624
home. In determining the true value of a manufactured or mobile 13625
home, the auditor shall consider all facts and circumstances 13626
relating to the value of the home, including its age, its 13627
capacity to function as a residence, any obsolete 13628
characteristics, and other factors that may tend to prove its 13629
true value. 13630

(2) (a) If a manufactured or mobile home has been the 13631
subject of an arm's length sale between a willing seller and a 13632
willing buyer within a reasonable length of time prior to the 13633
determination of true value, the county auditor shall consider 13634
the sale price of the home to be the true value for taxation 13635
purposes. 13636

(b) The sale price in an arm's length transaction between 13637
a willing seller and a willing buyer shall not be considered the 13638
true value of the home if either of the following occurred after 13639
the sale: 13640

(i) The home has lost value due to a casualty. 13641

(ii) An addition or fixture has been added to the home. 13642

(3) The county auditor shall have each home viewed and 13643
appraised at least once in each six-year period in the same year 13644
in which real property in the county is appraised pursuant to 13645
Chapter 5713. of the Revised Code, and shall update the 13646
appraised values in the third calendar year following the 13647
appraisal. The person viewing or appraising a home may enter the 13648
home to determine by actual view any additions or fixtures that 13649

have been added since the last appraisal. In conducting the 13650
appraisals and establishing the true value, the auditor shall 13651
follow the procedures set forth for appraising real property in 13652
sections 5713.01 and 5713.03 of the Revised Code. 13653

(4) The county auditor shall place the true value of each 13654
home on the manufactured home tax list upon completion of an 13655
appraisal. 13656

(5) (a) If the county auditor changes the true value of a 13657
home, the auditor shall notify the owner of the home in writing, 13658
delivered by mail or in person. The notice shall be given at 13659
least thirty days prior to the issuance of any tax bill that 13660
reflects the change. Failure to receive the notice does not 13661
invalidate any proceeding under this section. 13662

(b) Any owner of a home or any other person or party 13663
listed in division (A) (1) of section 5715.19 of the Revised Code 13664
may file a complaint against the true value of the home as 13665
appraised under this section. The complaint shall be filed with 13666
the county auditor on or before the thirty-first day of March of 13667
the current tax year or the date of closing of the collection 13668
for the first half of manufactured home taxes for the current 13669
tax year, whichever is later. The auditor shall present to the 13670
county board of revision all complaints filed with the auditor 13671
under this section. The board shall hear and investigate the 13672
complaint and may take action on it as provided under sections 13673
5715.11 to 5715.19 of the Revised Code. 13674

(c) If the county board of revision determines, pursuant 13675
to a complaint against the valuation of a manufactured or mobile 13676
home filed under this section, that the amount of taxes, 13677
assessments, or other charges paid was in excess of the amount 13678
due based on the valuation as finally determined, then the 13679

overpayment shall be refunded in the manner prescribed in 13680
section 5715.22 of the Revised Code. 13681

(d) Payment of all or part of a tax under this section for 13682
any year for which a complaint is pending before the county 13683
board of revision does not abate the complaint or in any way 13684
affect the hearing and determination thereof. 13685

(M) If the county auditor determines that any tax or other 13686
charge or any part thereof has been erroneously charged as a 13687
result of a clerical error as defined in section 319.35 of the 13688
Revised Code, the county auditor shall call the attention of the 13689
county board of revision to the erroneous charges. If the board 13690
finds that the taxes or other charges have been erroneously 13691
charged or collected, it shall certify the finding to the 13692
auditor. Upon receipt of the certification, the auditor shall 13693
remove the erroneous charges on the manufactured home tax list 13694
or delinquent manufactured home tax list in the same manner as 13695
is prescribed in section 319.35 of the Revised Code for 13696
erroneous charges against real property, and refund any 13697
erroneous charges that have been collected, with interest, in 13698
the same manner as is prescribed in section 319.36 of the 13699
Revised Code for erroneous charges against real property. 13700

(N) As used in this section and section 4503.061 of the 13701
Revised Code: 13702

(1) "Manufactured home taxes" includes taxes, penalties, 13703
and interest charged under division (C) or (G) of this section 13704
and any penalties charged under division (G) or (H) (5) of 13705
section 4503.061 of the Revised Code. 13706

(2) "Current taxes" means all manufactured home taxes 13707
charged against a manufactured or mobile home that have not 13708

appeared on the manufactured home tax list for any prior year. 13709
Current taxes become delinquent taxes if they remain unpaid 13710
after the last day prescribed for payment of the second 13711
installment of current taxes without penalty, whether or not 13712
they have been certified delinquent. 13713

(3) "Delinquent taxes" means: 13714

(a) Any manufactured home taxes that were charged against 13715
a manufactured or mobile home for a prior year, including any 13716
penalties or interest charged for a prior year and the costs of 13717
publication under division (H) (2) of this section, and that 13718
remain unpaid; 13719

(b) Any current manufactured home taxes charged against a 13720
manufactured or mobile home that remain unpaid after the last 13721
day prescribed for payment of the second installment of current 13722
taxes without penalty, whether or not they have been certified 13723
delinquent, including any penalties or interest and the costs of 13724
publication under division (H) (2) of this section. 13725

Sec. 5139.07. (A) (1) (a) As a means of correcting the 13726
socially harmful tendencies of a child committed to it, the 13727
department of youth services may require a child to participate 13728
in vocational, physical, and corrective training and activities, 13729
and the conduct and modes of life that seem best adapted to 13730
rehabilitate the child and fit the child for return to full 13731
liberty without danger to the public welfare. 13732

(b) Except as otherwise provided, the department shall 13733
require any child committed to it who has not attained a diploma 13734
or certificate of high school equivalence, to participate in 13735
courses leading toward a high school diploma or an Ohio 13736
certificate of high school equivalence. This requirement does 13737

not apply to a child in an assessment program or treatment 13738
intervention program prescribed by the department. 13739

(c) The department may monetarily compensate the child for 13740
the activities described in this section by transferring the 13741
wages of the child for those activities to the appropriate youth 13742
benefit fund created under section 5139.86 of the Revised Code. 13743

(d) This section does not permit the department to release 13744
a child committed to it from institutional care or institutional 13745
care in a secure facility, whichever is applicable, other than 13746
in accordance with sections 2152.22, 5139.06, 5139.38, and 13747
5139.50 to 5139.54 of the Revised Code. 13748

(2) The failure of the department of youth services to 13749
provide, pursuant to division (A)(1) of this section, an 13750
opportunity for any child committed to it to participate in 13751
courses that lead to a high school diploma or an Ohio 13752
certificate of high school equivalence, does not give rise to a 13753
claim for damages against the department. 13754

(B) The department may require a child committed to it to 13755
return to the child's home or to be placed in a foster care 13756
placement if it is authorized to make a placement of that nature 13757
under sections 2152.22, 5139.06, 5139.38, and 5139.50 to 5139.54 13758
of the Revised Code. Any placement of that nature shall be made 13759
in accordance with those sections. The legal residence of a 13760
child so placed by the department is the place in which the 13761
child is residing in accordance with a department order of 13762
placement. ~~The school district responsible for payment of~~ 13763
~~tuition on behalf of the child so placed shall be determined~~ 13764
~~pursuant to section 3313.64 or 3313.65 of the Revised Code.~~ 13765

Sec. 5705.01. As used in this chapter: 13766

(A) "Subdivision" means any county; municipal corporation; township; township police district; joint police district; township fire district; joint fire district; joint ambulance district; joint emergency medical services district; fire and ambulance district; joint recreation district; township waste disposal district; township road district; community college district; technical college district; detention facility district; a district organized under section 2151.65 of the Revised Code; a combined district organized under sections 2152.41 and 2151.65 of the Revised Code; a joint-county alcohol, drug addiction, and mental health service district; a drainage improvement district created under section 6131.52 of the Revised Code; a lake facilities authority created under Chapter 353. of the Revised Code; a union cemetery district; a county school financing district; a city, local, exempted village, cooperative education, or joint vocational school district; or a regional student education district created under section 3313.83 of the Revised Code.

(B) "Municipal corporation" means all municipal corporations, including those that have adopted a charter under Article XVIII, Ohio Constitution.

(C) "Taxing authority" or "bond issuing authority" means, in the case of any county, the board of county commissioners; in the case of a municipal corporation, the council or other legislative authority of the municipal corporation; in the case of a city, local, exempted village, cooperative education, or joint vocational school district, the board of education; in the case of a community college district, the board of trustees of the district; in the case of a technical college district, the board of trustees of the district; in the case of a detention facility district, a district organized under section 2151.65 of

the Revised Code, or a combined district organized under 13798
sections 2152.41 and 2151.65 of the Revised Code, the joint 13799
board of county commissioners of the district; in the case of a 13800
township, the board of township trustees; in the case of a joint 13801
police district, the joint police district board; in the case of 13802
a joint fire district, the board of fire district trustees; in 13803
the case of a joint recreation district, the joint recreation 13804
district board of trustees; in the case of a joint-county 13805
alcohol, drug addiction, and mental health service district, the 13806
district's board of alcohol, drug addiction, and mental health 13807
services; in the case of a joint ambulance district or a fire 13808
and ambulance district, the board of trustees of the district; 13809
in the case of a union cemetery district, the legislative 13810
authority of the municipal corporation and the board of township 13811
trustees, acting jointly as described in section 759.341 of the 13812
Revised Code; in the case of a drainage improvement district, 13813
the board of county commissioners of the county in which the 13814
drainage district is located; in the case of a lake facilities 13815
authority, the board of directors; in the case of a joint 13816
emergency medical services district, the joint board of county 13817
commissioners of all counties in which all or any part of the 13818
district lies; and in the case of a township police district, a 13819
township fire district, a township road district, or a township 13820
waste disposal district, the board of township trustees of the 13821
township in which the district is located. "Taxing authority" 13822
also means the educational service center governing board that 13823
serves as the taxing authority of a county school financing 13824
district as provided in section 3311.50 of the Revised Code, and 13825
the board of directors of a regional student education district 13826
created under section 3313.83 of the Revised Code. 13827

(D) "Fiscal officer" in the case of a county, means the 13828

county auditor; in the case of a municipal corporation, the city 13829
auditor or village clerk, or an officer who, by virtue of the 13830
charter, has the duties and functions of the city auditor or 13831
village clerk, except that in the case of a municipal university 13832
the board of directors of which have assumed, in the manner 13833
provided by law, the custody and control of the funds of the 13834
university, the chief accounting officer of the university shall 13835
perform, with respect to the funds, the duties vested in the 13836
fiscal officer of the subdivision by sections 5705.41 and 13837
5705.44 of the Revised Code; in the case of a school district, 13838
the treasurer of the board of education; in the case of a county 13839
school financing district, the treasurer of the educational 13840
service center governing board that serves as the taxing 13841
authority; in the case of a township, the township fiscal 13842
officer; in the case of a joint police district, the treasurer 13843
of the district; in the case of a joint fire district, the clerk 13844
of the board of fire district trustees; in the case of a joint 13845
ambulance district, the clerk of the board of trustees of the 13846
district; in the case of a joint emergency medical services 13847
district, the person appointed as fiscal officer pursuant to 13848
division (D) of section 307.053 of the Revised Code; in the case 13849
of a fire and ambulance district, the person appointed as fiscal 13850
officer pursuant to division (B) of section 505.375 of the 13851
Revised Code; in the case of a joint recreation district, the 13852
person designated pursuant to section 755.15 of the Revised 13853
Code; in the case of a union cemetery district, the clerk of the 13854
municipal corporation designated in section 759.34 of the 13855
Revised Code; in the case of a children's home district, 13856
educational service center, general health district, joint- 13857
county alcohol, drug addiction, and mental health service 13858
district, county library district, detention facility district, 13859
district organized under section 2151.65 of the Revised Code, a 13860

combined district organized under sections 2152.41 and 2151.65 13861
of the Revised Code, or a metropolitan park district for which 13862
no treasurer has been appointed pursuant to section 1545.07 of 13863
the Revised Code, the county auditor of the county designated by 13864
law to act as the auditor of the district; in the case of a 13865
metropolitan park district which has appointed a treasurer 13866
pursuant to section 1545.07 of the Revised Code, that treasurer; 13867
in the case of a drainage improvement district, the auditor of 13868
the county in which the drainage improvement district is 13869
located; in the case of a lake facilities authority, the fiscal 13870
officer designated under section 353.02 of the Revised Code; in 13871
the case of a regional student education district, the fiscal 13872
officer appointed pursuant to section 3313.83 of the Revised 13873
Code; and in all other cases, the officer responsible for 13874
keeping the appropriation accounts and drawing warrants for the 13875
expenditure of the moneys of the district or taxing unit. 13876

(E) "Permanent improvement" or "improvement" means any 13877
property, asset, or improvement with an estimated life or 13878
usefulness of five years or more, including land and interests 13879
therein, and reconstructions, enlargements, and extensions 13880
thereof having an estimated life or usefulness of five years or 13881
more. 13882

(F) "Current operating expenses" and "current expenses" 13883
mean the lawful expenditures of a subdivision, except those for 13884
permanent improvements, and except payments for interest, 13885
sinking fund, and retirement of bonds, notes, and certificates 13886
of indebtedness of the subdivision. 13887

(G) "Debt charges" means interest, sinking fund, and 13888
retirement charges on bonds, notes, or certificates of 13889
indebtedness. 13890

(H) "Taxing unit" means any subdivision or other governmental district having authority to levy taxes on the property in the district or issue bonds that constitute a charge against the property of the district, including conservancy districts, metropolitan park districts, sanitary districts, road districts, and other districts.

(I) "District authority" means any board of directors, trustees, commissioners, or other officers controlling a district institution or activity that derives its income or funds from two or more subdivisions, such as the educational service center, the trustees of district children's homes, the district board of health, a joint-county alcohol, drug addiction, and mental health service district's board of alcohol, drug addiction, and mental health services, detention facility districts, a joint recreation district board of trustees, districts organized under section 2151.65 of the Revised Code, combined districts organized under sections 2152.41 and 2151.65 of the Revised Code, and other such boards.

(J) "Tax list" and "tax duplicate" mean the general tax lists and duplicates prescribed by sections 319.28 and 319.29 of the Revised Code.

(K) "Property" as applied to a tax levy means taxable property listed on general tax lists and duplicates.

(L) "Association library district" means a territory, the boundaries of which are defined by the state library board pursuant to division (I) of section 3375.01 of the Revised Code, in which a library association or private corporation maintains a free public library.

(M) "Library district" means a territory, the boundaries

of which are defined by the state library board pursuant to 13920
section 3375.01 of the Revised Code, in which the board of 13921
trustees of a county, municipal corporation, school district, or 13922
township public library maintains a free public library. 13923

(N) "Qualifying library levy" means either of the 13924
following: 13925

(1) A levy for the support of a library association or 13926
private corporation that has an association library district 13927
with boundaries that are not identical to those of a 13928
subdivision; 13929

(2) A levy proposed under section 5705.23 of the Revised 13930
Code for the support of the board of trustees of a public 13931
library that has a library district with boundaries that are not 13932
identical to those of a subdivision. 13933

(O) "School library district" means a school district in 13934
which a free public library has been established that is under 13935
the control and management of a board of library trustees as 13936
provided in section 3375.15 of the Revised Code. 13937

(P) "Qualifying partnership" has the same meaning as in 13938
section 3318.71 of the Revised Code. 13939

Sec. 5705.03. (A) The taxing authority of each subdivision 13940
may levy taxes annually, subject to the limitations of sections 13941
5705.01 to 5705.47 of the Revised Code, on the real and personal 13942
property within the subdivision for the purpose of paying the 13943
current operating expenses of the subdivision and acquiring or 13944
constructing permanent improvements. The taxing authority of 13945
each subdivision and taxing unit shall, subject to the 13946
limitations of such sections, levy such taxes annually as are 13947
necessary to pay the interest and sinking fund on and retire at 13948

maturity the bonds, notes, and certificates of indebtedness of 13949
such subdivision and taxing unit, including levies in 13950
anticipation of which the subdivision or taxing unit has 13951
incurred indebtedness. No tax described under this section, 13952
including a tax within the ten-mill limitation, may be levied by 13953
the taxing authority of a city, local, exempted village, 13954
cooperative education, or joint vocational school district, a 13955
county school financing district, a regional student education 13956
district, or a qualifying partnership for tax year 2020 or any 13957
tax year thereafter, regardless of the tax year to which the tax 13958
first applies. 13959

(B) (1) When a taxing authority determines that it is 13960
necessary to levy a tax outside the ten-mill limitation for any 13961
purpose authorized by the Revised Code, the taxing authority 13962
shall certify to the county auditor a resolution or ordinance 13963
requesting that the county auditor certify to the taxing 13964
authority the total current tax valuation of the subdivision, 13965
and the number of mills required to generate a specified amount 13966
of revenue, or the dollar amount of revenue that would be 13967
generated by a specified number of mills. The resolution or 13968
ordinance shall state the purpose of the tax, whether the tax is 13969
an additional levy or a renewal or a replacement of an existing 13970
tax, and the section of the Revised Code authorizing submission 13971
of the question of the tax. If a subdivision is located in more 13972
than one county, the county auditor shall obtain from the county 13973
auditor of each other county in which the subdivision is located 13974
the current tax valuation for the portion of the subdivision in 13975
that county. The county auditor shall issue the certification to 13976
the taxing authority within ten days after receiving the taxing 13977
authority's resolution or ordinance requesting it. The auditor 13978
shall not issue a certification under this division to the 13979

taxing authority of a city, local, exempted village, cooperative 13980
education, or joint vocational school district, a county school 13981
financing district, a regional student education district, or a 13982
qualifying partnership for tax year 2020 or any tax year 13983
thereafter. 13984

(2) When considering the tangible personal property 13985
component of the tax valuation of the subdivision, the county 13986
auditor shall take into account the assessment percentages 13987
prescribed in section 5711.22 of the Revised Code. The tax 13988
commissioner may issue rules, orders, or instructions directing 13989
how the assessment percentages must be utilized. 13990

(3) If, upon receiving the certification from the county 13991
auditor, the taxing authority proceeds with the submission of 13992
the question of the tax to electors, the taxing authority shall 13993
certify its resolution or ordinance, accompanied by a copy of 13994
the county auditor's certification, to the proper county board 13995
of elections in the manner and within the time prescribed by the 13996
section of the Revised Code governing submission of the 13997
question, and shall include with its certification the rate of 13998
the tax levy, expressed in mills for each one dollar in tax 13999
valuation as estimated by the county auditor. The county board 14000
of elections shall not submit the question of the tax to 14001
electors unless a copy of the county auditor's certification 14002
accompanies the resolution or ordinance the taxing authority 14003
certifies to the board. Before requesting a taxing authority to 14004
submit a tax levy, any agency or authority authorized to make 14005
that request shall first request the certification from the 14006
county auditor provided under this section. The taxing authority 14007
of a city, local, exempted village, cooperative education, or 14008
joint vocational school district, a county school financing 14009
district, a regional student education district, or a qualifying 14010

partnership shall not submit a question of a tax under this 14011
section that would be levied for tax year 2020 or any tax year 14012
thereafter. 14013

(4) This division is supplemental to, and not in 14014
derogation of, any similar requirement governing the 14015
certification by the county auditor of the tax valuation of a 14016
subdivision or necessary tax rates for the purposes of the 14017
submission of the question of a tax in excess of the ten-mill 14018
limitation, including sections 133.18 and 5705.195 of the 14019
Revised Code. 14020

(C) All taxes levied on property shall be extended on the 14021
tax duplicate by the county auditor of the county in which the 14022
property is located, and shall be collected by the county 14023
treasurer of such county in the same manner and under the same 14024
laws and rules as are prescribed for the assessment and 14025
collection of county taxes. The proceeds of any tax levied by or 14026
for any subdivision when received by its fiscal officer shall be 14027
deposited in its treasury to the credit of the appropriate fund. 14028

Sec. 5705.10. (A) All revenue derived from the general 14029
levy for current expense within the ten-mill limitation, from 14030
any general levy for current expense authorized by vote in 14031
excess of the ten-mill limitation, and from sources other than 14032
the general property tax, unless its use for a particular 14033
purpose is prescribed by law, shall be paid into the general 14034
fund. 14035

(B) All revenue derived from general or special levies for 14036
debt charges, whether within or in excess of the ten-mill 14037
limitation, which is levied for the debt charges on serial 14038
bonds, notes, or certificates of indebtedness having a life less 14039
than five years, shall be paid into the bond retirement fund; 14040

and all such revenue which is levied for the debt charges on all 14041
other bonds, notes, or certificates of indebtedness shall be 14042
paid into the sinking fund. 14043

(C) All revenue derived from a special levy shall be 14044
credited to a special fund for the purpose for which the levy 14045
was made. 14046

(D) Except as otherwise provided by resolution adopted 14047
pursuant to section 3315.01 of the Revised Code, all revenue 14048
derived from a source other than the general property tax and 14049
which the law prescribes shall be used for a particular purpose, 14050
shall be paid into a special fund for such purpose. Except as 14051
otherwise provided by resolution adopted pursuant to section 14052
3315.01 of the Revised Code or as otherwise provided by section 14053
3315.40 of the Revised Code, all revenue derived from a source 14054
other than the general property tax, for which the law does not 14055
prescribe use for a particular purpose, including interest 14056
earned on the principal of any special fund, regardless of the 14057
source or purpose of the principal, shall be paid into the 14058
general fund. 14059

(E) All proceeds from the sale of public obligations or 14060
fractionalized interests in public obligations as defined in 14061
section 133.01 of the Revised Code, except premium and accrued 14062
interest, shall be paid into a special fund for the purpose of 14063
such issue, and any interest and other income earned on money in 14064
such special fund may be used for the purposes for which the 14065
indebtedness was authorized or may be credited to the general 14066
fund or other fund or account as the taxing authority authorizes 14067
and used for the purposes of that fund or account. The premium 14068
and accrued interest received from such sale shall be paid into 14069
the sinking fund or the bond retirement fund of the subdivision. 14070

(F) Except as provided in divisions (G) and (H) of this section, if a permanent improvement of the subdivision is sold, the amount received from the sale shall be paid into the sinking fund, the bond retirement fund, or a special fund for the construction or acquisition of permanent improvements; provided that the proceeds from the sale of a public utility shall be paid into the sinking fund or bond retirement fund to the extent necessary to provide for the retirement of the outstanding indebtedness incurred in the construction or acquisition of such utility. Proceeds from the sale of property other than a permanent improvement shall be paid into the fund from which such property was acquired or is maintained or, if there is no such fund, into the general fund.

(G) A township that has a population greater than fifteen thousand according to the most recent federal decennial census and that has declared one or more improvements in the township to be a public purpose under section 5709.73 of the Revised Code may pay proceeds from the sale of a permanent improvement of the township into its general fund if both of the following conditions are satisfied:

(1) The township fiscal officer determines that all foreseeable public infrastructure improvements, as defined in section 5709.40 of the Revised Code, to be made in the township in the ten years immediately following the date the permanent improvement is sold will have been financed through resolutions adopted under section 5709.73 of the Revised Code on or before the date of the sale. The fiscal officer shall provide written certification of this determination for the township's records.

(2) The permanent improvement being sold was financed entirely from moneys in the township's general fund.

(H) If a board of education of a school district disposes of real property under section 3313.41, 3313.411, or 3313.413 of the Revised Code, the proceeds received on or after September 29, 2013, from the sale shall be used for either of the following purposes:

(1) The retirement of any debt that was incurred by the district with respect to that real property. Proceeds in excess of the funds necessary to retire that debt may be paid into the school district's capital and maintenance fund and used only to pay for the costs of nonoperating capital expenses related to technology infrastructure and equipment to be used for instruction and assessment.

(2) Payment into a special fund for the construction or acquisition of permanent improvements.

(I) Money paid into any fund shall be used only for the purposes for which such fund is established.

(J) All revenue derived from the tax levied under section 5705.17 of the Revised Code shall be paid to the state and credited to the state education fund as provided in section 321.31 of the Revised Code.

Sec. 5705.17. For the purpose of funding the primary and secondary education of students in this state, there is hereby levied by the state an additional tax in excess of the ten-mill limitation on all taxable property in this state at the rate of twenty mills for each one dollar of taxable valuation. The tax levied by this section shall be extended on the tax list by the county auditor of the county in which the property is located for tax year 2020 and thereafter.

The tax levied by this section shall be collected in the

same manner as a tax levied before tax year 2020 under section 14130
5705.21 of the Revised Code is collected, and is subject to the 14131
same sections of the Revised Code as a tax levied under that 14132
section, except as otherwise provided in the Revised Code. 14133
Collections from the tax levied under this section shall be 14134
distributed to the state and credited to the state education 14135
fund created under section 3317.011 of the Revised Code as 14136
provided in section 321.31 of the Revised Code. 14137

The tax levied under this section is not subject to 14138
reduction under section 5705.261 of the Revised Code. 14139
Notwithstanding the tax levied by this section, the state shall 14140
not be subject to sections 5705.27 to 5705.50 of the Revised 14141
Code. 14142

Sec. 5705.191. The taxing authority of any subdivision, 14143
other than the board of education of a school district or the 14144
taxing authority of a county school financing district or 14145
regional student education district, by a vote of two-thirds of 14146
all its members, may declare by resolution that the amount of 14147
taxes that may be raised within the ten-mill limitation by 14148
levies on the current tax duplicate will be insufficient to 14149
provide an adequate amount for the necessary requirements of the 14150
subdivision, and that it is necessary to levy a tax in excess of 14151
such limitation for any of the purposes in section 5705.19 of 14152
the Revised Code, or to supplement the general fund for the 14153
purpose of making appropriations for one or more of the 14154
following purposes: public assistance, human or social services, 14155
relief, welfare, hospitalization, health, and support of general 14156
hospitals, and that the question of such additional tax levy 14157
shall be submitted to the electors of the subdivision at a 14158
general, primary, or special election to be held at a time 14159
therein specified. In the case of a qualifying library levy for 14160

the support of a library association or private corporation, the 14161
question of the levy shall be submitted to the electors of the 14162
association library district. Such resolution shall not include 14163
a levy on the current tax list and duplicate unless such 14164
election is to be held at or prior to the general election day 14165
of the current tax year. Such resolution shall conform to the 14166
requirements of section 5705.19 of the Revised Code, except that 14167
a levy to supplement the general fund for the purposes of public 14168
assistance, human or social services, relief, welfare, 14169
hospitalization, health, or the support of general or 14170
tuberculosis hospitals may not be for a longer period than ten 14171
years. All other levies under this section may not be for a 14172
longer period than five years unless a longer period is 14173
permitted by section 5705.19 of the Revised Code, and the 14174
resolution shall specify the date of holding such election, 14175
which shall not be earlier than ninety days after the adoption 14176
and certification of such resolution. The resolution shall go 14177
into immediate effect upon its passage and no publication of the 14178
same is necessary other than that provided for in the notice of 14179
election. A copy of such resolution, immediately after its 14180
passage, shall be certified to the board of elections of the 14181
proper county or counties in the manner provided by section 14182
5705.25 of the Revised Code, and such section shall govern the 14183
arrangements for the submission of such question and other 14184
matters with respect to such election, to which section 5705.25 14185
of the Revised Code refers, excepting that such election shall 14186
be held on the date specified in the resolution, which shall be 14187
consistent with the requirements of section 3501.01 of the 14188
Revised Code, provided that only one special election for the 14189
submission of such question may be held in any one calendar year 14190
and provided that a special election may be held upon the same 14191
day a primary election is held. Publication of notice of that 14192

election shall be made in a newspaper of general circulation in 14193
the county once a week for two consecutive weeks, or as provided 14194
in section 7.16 of the Revised Code, prior to the election. If 14195
the board of elections operates and maintains a web site, the 14196
board of elections shall post notice of the election on its web 14197
site for thirty days prior to the election. 14198

If a majority of the electors voting on the question vote 14199
in favor thereof, the taxing authority of the subdivision may 14200
make the necessary levy within such subdivision or, in the case 14201
of a qualifying library levy for the support of a library 14202
association or private corporation, within the association 14203
library district, at the additional rate or at any lesser rate 14204
outside the ten-mill limitation on the tax list and duplicate 14205
for the purpose stated in the resolution. Such tax levy shall be 14206
included in the next annual tax budget that is certified to the 14207
county budget commission. 14208

After the approval of such a levy by the electors, the 14209
taxing authority of the subdivision may anticipate a fraction of 14210
the proceeds of such levy and issue anticipation notes. In the 14211
case of a continuing levy that is not levied for the purpose of 14212
current expenses, notes may be issued at any time after approval 14213
of the levy in an amount not more than fifty per cent of the 14214
total estimated proceeds of the levy for the succeeding ten 14215
years, less an amount equal to the fraction of the proceeds of 14216
the levy previously anticipated by the issuance of anticipation 14217
notes. In the case of a levy for a fixed period that is not for 14218
the purpose of current expenses, notes may be issued at any time 14219
after approval of the levy in an amount not more than fifty per 14220
cent of the total estimated proceeds of the levy throughout the 14221
remaining life of the levy, less an amount equal to the fraction 14222
of the proceeds of the levy previously anticipated by the 14223

issuance of anticipation notes. In the case of a levy for 14224
current expenses, notes may be issued after the approval of the 14225
levy by the electors and prior to the time when the first tax 14226
collection from the levy can be made. Such notes may be issued 14227
in an amount not more than fifty per cent of the total estimated 14228
proceeds of the levy throughout the term of the levy in the case 14229
of a levy for a fixed period, or fifty per cent of the total 14230
estimated proceeds for the first ten years of the levy in the 14231
case of a continuing levy. 14232

No anticipation notes that increase the net indebtedness 14233
of a county may be issued without the prior consent of the board 14234
of county commissioners of that county. The notes shall be 14235
issued as provided in section 133.24 of the Revised Code, shall 14236
have principal payments during each year after the year of their 14237
issuance over a period not exceeding the life of the levy 14238
anticipated, and may have a principal payment in the year of 14239
their issuance. 14240

"Taxing authority" and "subdivision" have the same 14241
meanings as in section 5705.01 of the Revised Code. 14242

This section is supplemental to and not in derogation of 14243
sections 5705.20, 5705.21, and 5705.22 of the Revised Code. 14244

Sec. 5705.192. (A) For the purposes of this section only, 14245
"taxing authority" includes a township board of park 14246
commissioners appointed under section 511.18 of the Revised 14247
Code. 14248

(B) A taxing authority may propose to replace an existing 14249
levy that the taxing authority is authorized to levy, regardless 14250
of the section of the Revised Code under which the authority is 14251
granted, ~~except a school district emergency levy proposed~~ 14252

~~pursuant to sections 5705.194 to 5705.197 of the Revised Code.~~ 14253
The taxing authority may propose to replace the existing levy in 14254
its entirety at the rate at which it is authorized to be levied; 14255
may propose to replace a portion of the existing levy at a 14256
lesser rate; or may propose to replace the existing levy in its 14257
entirety and increase the rate at which it is levied. If the 14258
taxing authority proposes to replace an existing levy, the 14259
proposed levy shall be called a replacement levy and shall be so 14260
designated on the ballot. Except as otherwise provided in this 14261
division, a replacement levy shall be limited to the purpose of 14262
the existing levy, and shall appear separately on the ballot 14263
from, and shall not be conjoined with, the renewal of any other 14264
existing levy. ~~In the case of an existing school district levy-~~ 14265
~~imposed under section 5705.21 of the Revised Code for the-~~ 14266
~~purpose specified in division (F) of section 5705.19 of the-~~ 14267
~~Revised Code, or in the case of an existing school district levy-~~ 14268
~~imposed under section 5705.217 of the Revised Code for the-~~ 14269
~~acquisition, construction, enlargement, renovation, and-~~ 14270
~~financing of permanent improvements, the replacement for that-~~ 14271
~~existing levy may be for the same purpose or for the purpose of-~~ 14272
~~general permanent improvements as defined in section 5705.21 of-~~ 14273
~~the Revised Code.~~ The replacement for an existing levy imposed 14274
under division (L) of section 5705.19 or section 5705.222 of the 14275
Revised Code may be for any purpose authorized for a levy 14276
imposed under section 5705.222 of the Revised Code. 14277

The resolution proposing a replacement levy shall specify 14278
the purpose of the levy; its proposed rate expressed in mills; 14279
whether the proposed rate is the same as the rate of the 14280
existing levy, a reduction, or an increase; the extent of any 14281
reduction or increase expressed in mills; the first calendar 14282
year in which the levy will be due; and the term of the levy, 14283

expressed in years or, if applicable, that it will be levied for 14284
a continuing period of time. 14285

The sections of the Revised Code governing the maximum 14286
rate and term of the existing levy, the contents of the 14287
resolution that proposed the levy, the adoption of the 14288
resolution, the arrangements for the submission of the question 14289
of the levy, and notice of the election also govern the 14290
respective provisions of the proposal to replace the existing 14291
levy, except as provided in divisions (B) (1) ~~to (4)~~ and (2) of 14292
this section: 14293

~~(1) In the case of an existing school district levy that 14294
is imposed under section 5705.21 of the Revised Code for the 14295
purpose specified in division (F) of section 5705.19 of the 14296
Revised Code or under section 5705.217 of the Revised Code for 14297
the acquisition, construction, enlargement, renovation, and 14298
financing of permanent improvements, and that is to be replaced 14299
by a levy for general permanent improvements, the term of the 14300
replacement levy may be for a continuing period of time. 14301~~

~~(2) The date on which the election is held shall be as 14302
follows: 14303~~

(a) For the replacement of a levy with a fixed term of 14304
years, the date of the general election held during the last 14305
year the existing levy may be extended on the real and public 14306
utility property tax list and duplicate, or the date of any 14307
election held in the ensuing year; 14308

(b) For the replacement of a levy imposed for a continuing 14309
period of time, the date of any election held in any year after 14310
the year the levy to be replaced is first approved by the 14311
electors, except that only one election on the question of 14312

replacing the levy may be held during any calendar year. 14313

The failure by the electors to approve a proposal to 14314
replace a levy imposed for a continuing period of time does not 14315
terminate the existing continuing levy. 14316

~~(3) In the case of an existing school district levy 14317
imposed under division (B) of section 5705.21, division (C) of 14318
section 5705.212, or division (J) of section 5705.218 of the 14319
Revised Code, the rates allocated to the qualifying school 14320
district and to partnering community schools each may be 14321
increased or decreased or remain the same, and the total rate 14322
may be increased, decreased, or remain the same. 14323~~

~~(4)~~ (2) In the case of an existing levy imposed under 14324
division (L) of section 5705.19 of the Revised Code, the term 14325
may be for any number of years not exceeding ten or for a 14326
continuing period of time. 14327

(C) The form of the ballot at the election on the question 14328
of a replacement levy shall be as follows: 14329

"A replacement of a tax for the benefit of 14330
(name of subdivision or public library) for the purpose 14331
of (the purpose stated in the resolution) at a rate 14332
not exceeding mills for each one dollar of valuation, 14333
which amounts to (rate expressed in dollars and 14334
cents) for each one hundred dollars in valuation, for 14335
(number of years levy is to run, or that it will be levied for a 14336
continuous period of time) 14337

FOR THE TAX LEVY
AGAINST THE TAX LEVY

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14339
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~~If the replacement levy is proposed by a qualifying school district to replace an existing tax levied under division (B) of section 5705.21, division (C) (1) of section 5705.212, or division (J) of section 5705.218 of the Revised Code, the form of the ballot shall be modified by adding, after the phrase "each one dollar of valuation," the following: "(of which mills is to be allocated to partnering community schools)."~~

If the proposal is to replace an existing levy and increase the rate of the existing levy, the form of the ballot shall be changed by adding the words "..... mills of an existing levy and an increase of mills, to constitute" after the words "a replacement of." If the proposal is to replace only a portion of an existing levy, the form of the ballot shall be changed by adding the words "a portion of an existing levy, being a reduction of mills, to constitute" after the words "a replacement of." ~~If the existing levy is imposed under division (B) of section 5705.21, division (C) (1) of section 5705.212, or division (J) of section 5705.218 of the Revised Code, the form of the ballot also shall state the portion of the total increased rate or of the total rate as reduced that is to be allocated to partnering community schools.~~

If the tax is to be placed on the tax list of the current tax year, the form of the ballot shall be modified by adding at the end of the form the phrase ", commencing in (first year the replacement 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 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 14371
be submitted at the same election. 14372

(D) Two or more existing levies, or any portion of those 14373
levies, may be combined into one replacement levy, so long as 14374
all of the existing levies are for the same purpose and either 14375
all are due to expire the same year or all are for a continuing 14376
period of time. The question of combining all or portions of 14377
those existing levies into the replacement levy shall appear as 14378
one ballot proposition before the electors. If the electors 14379
approve the ballot proposition, all or the stated portions of 14380
the existing levies are replaced by one replacement levy. 14381

(E) A levy approved in excess of the ten-mill limitation 14382
under this section shall be certified to the tax commissioner. 14383
In the first year of a levy approved under this section, the 14384
levy shall be extended on the tax lists after the February 14385
settlement succeeding the election at which the levy was 14386
approved. If the levy is to be placed on the tax lists of the 14387
current year, as specified in the resolution providing for its 14388
submission, the result of the election shall be certified 14389
immediately after the canvass by the board of elections to the 14390
taxing authority, which shall forthwith make the necessary levy 14391
and certify it to the county auditor, who shall extend it on the 14392
tax lists for collection. After the first year, the levy shall 14393
be included in the annual tax budget that is certified to the 14394
county budget commission. 14395

If notes are authorized to be issued in anticipation of 14396
the proceeds of the existing levy, notes may be issued in 14397
anticipation of the proceeds of the replacement levy, and such 14398
issuance is subject to the terms and limitations governing the 14399
issuance of notes in anticipation of the proceeds of the 14400

existing levy. 14401

(F) This section does not authorize a tax to be levied in 14402
any year after the year in which revenue is not needed for the 14403
purpose for which the tax is levied. 14404

(G) For tax year 2020 and every tax year thereafter, the 14405
taxing authority of a city, local, exempted village, cooperative 14406
education, or joint vocational school district, a county school 14407
financing district, a regional student education center, or a 14408
qualifying partnership shall not levy a tax under the authority 14409
of this section, regardless of the tax year to which the tax 14410
first applies. 14411

Sec. 5705.194. The board of education of any city, local, 14412
exempted village, cooperative education, or joint vocational 14413
school district at any time may declare by resolution that the 14414
revenue that will be raised by all tax levies which the district 14415
is authorized to impose, when combined with state and federal 14416
revenues, will be insufficient to provide for the emergency 14417
requirements of the school district or to avoid an operating 14418
deficit, and that it is therefore necessary to levy an 14419
additional tax in excess of the ten-mill limitation. The 14420
resolution shall be confined to a single purpose and shall 14421
specify that purpose. If the levy is proposed to renew all or a 14422
portion of the proceeds derived from one or more existing levies 14423
imposed pursuant to this section, it shall be called a renewal 14424
levy and shall be so designated on the ballot. If two or more 14425
existing levies are to be included in a single renewal levy but 14426
are not scheduled to expire in the same year, the resolution 14427
shall specify that the existing levies to be renewed shall not 14428
be levied after the year preceding the year in which the renewal 14429
levy is first imposed. Notwithstanding the original purpose of 14430

any one or more existing levies that are to be in any single 14431
renewal levy, the purpose of the renewal levy may be either to 14432
avoid an operating deficit or to provide for the emergency 14433
requirements of the school district. The resolution shall 14434
further specify the amount of money it is necessary to raise for 14435
the specified purpose for each calendar year the millage is to 14436
be imposed; if a renewal levy, whether the levy is to renew all, 14437
or a portion of, the proceeds derived from one or more existing 14438
levies; and the number of years in which the millage is to be in 14439
effect, which may include a levy upon the current year's tax 14440
list. The number of years may be any number not exceeding ten. 14441

The question shall be submitted at a special election on a 14442
date specified in the resolution. The date shall not be earlier 14443
than eighty days after the adoption and certification of the 14444
resolution to the county auditor and shall be consistent with 14445
the requirements of section 3501.01 of the Revised Code. A 14446
resolution for a renewal levy shall not be placed on the ballot 14447
unless the question is submitted on a date on which a special 14448
election may be held under division (D) of section 3501.01 of 14449
the Revised Code, except for the first Tuesday after the first 14450
Monday in August, during the last year the levy to be renewed 14451
may be extended on the real and public utility property tax list 14452
and duplicate, or at any election held in the ensuing year, 14453
except that if the resolution proposes renewing two or more 14454
existing levies, the question shall be submitted on the date of 14455
the general or primary election held during the last year at 14456
least one of the levies to be renewed may be extended on that 14457
list and duplicate, or at any election held during the ensuing 14458
year. For purposes of this section, a levy shall be considered 14459
to be an "existing levy" through the year following the last 14460
year it can be placed on the real and public utility property 14461

tax list and duplicate. 14462

The submission of questions to the electors under this 14463
section is subject to the limitation on the number of election 14464
dates established by section 5705.214 of the Revised Code. 14465

The resolution shall go into immediate effect upon its 14466
passage, and no publication of the resolution shall be necessary 14467
other than that provided for in the notice of election. A copy 14468
of the resolution shall immediately after its passing be 14469
certified to the county auditor of the proper county. Section 14470
5705.195 of the Revised Code shall govern the arrangements for 14471
the submission of questions to the electors under this section 14472
and other matters concerning the election. Publication of notice 14473
of the election shall be made in one newspaper of general 14474
circulation in the county once a week for two consecutive weeks, 14475
or as provided in section 7.16 of the Revised Code, prior to the 14476
election. If the board of elections operates and maintains a web 14477
site, the board of elections shall post notice of the election 14478
on its web site for thirty days prior to the election. If a 14479
majority of the electors voting on the question submitted in an 14480
election vote in favor of the levy, the board of education of 14481
the school district may make the additional levy necessary to 14482
raise the amount specified in the resolution for the purpose 14483
stated in the resolution. The tax levy shall be included in the 14484
next tax budget that is certified to the county budget 14485
commission. 14486

After the approval of the levy and prior to the time when 14487
the first tax collection from the levy can be made, the board of 14488
education may anticipate a fraction of the proceeds of the levy 14489
and issue anticipation notes in an amount not exceeding the 14490
total estimated proceeds of the levy to be collected during the 14491

first year of the levy. 14492

The notes shall be issued as provided in section 133.24 of 14493
the Revised Code, shall have principal payments during each year 14494
after the year of their issuance over a period not to exceed 14495
five years, and may have principal payment in the year of their 14496
issuance. 14497

For tax year 2020 and every tax year thereafter, the board 14498
of education of a city, local, exempted village, cooperative 14499
education, or joint vocational school district shall not levy a 14500
tax under the authority of this section, regardless of the tax 14501
year to which the tax first applies. 14502

Sec. 5705.199. (A) At any time the board of education of a 14503
city, local, exempted village, cooperative education, or joint 14504
vocational school district, by a vote of two-thirds of all its 14505
members, may declare by resolution that the revenue that will be 14506
raised by all tax levies that the district is authorized to 14507
impose, when combined with state and federal revenues, will be 14508
insufficient to provide for the necessary requirements of the 14509
school district, and that it is therefore necessary to levy a 14510
tax in excess of the ten-mill limitation for the purpose of 14511
providing for the necessary requirements of the school district. 14512
Such a levy shall be proposed as a substitute for all or a 14513
portion of one or more existing levies imposed under sections 14514
5705.194 to 5705.197 of the Revised Code or under this section, 14515
by levying a tax as follows: 14516

(1) In the initial year the levy is in effect, the levy 14517
shall be in a specified amount of money equal to the aggregate 14518
annual dollar amount of proceeds derived from the levy or 14519
levies, or portion thereof, being substituted. 14520

(2) In each subsequent year the levy is in effect, the 14521
levy shall be in a specified amount of money equal to the sum of 14522
the following: 14523

(a) The dollar amount of the proceeds derived from the 14524
levy in the prior year; and 14525

(b) The dollar amount equal to the product of the total 14526
taxable value of all taxable real property in the school 14527
district in the then-current year, excluding carryover property 14528
as defined in section 319.301 of the Revised Code, multiplied by 14529
the annual levy, expressed in mills for each one dollar of 14530
valuation, that was required to produce the annual dollar amount 14531
of the levy under this section in the prior year; provided, that 14532
the amount under division (A) (2) (b) of this section shall not be 14533
less than zero. 14534

(B) The resolution proposing the substitute levy shall 14535
specify the annual dollar amount the levy is to produce in its 14536
initial year; the first calendar year in which the levy will be 14537
due; and the term of the levy expressed in years, which may be 14538
any number not exceeding ten, or for a continuing period of 14539
time. The resolution shall specify the date of holding the 14540
election, which shall not be earlier than ninety days after 14541
certification of the resolution to the board of elections, and 14542
which shall be consistent with the requirements of section 14543
3501.01 of the Revised Code. If two or more existing levies are 14544
to be included in a single substitute levy, but are not 14545
scheduled to expire in the same year, the resolution shall 14546
specify that the existing levies to be substituted shall not be 14547
levied after the year preceding the year in which the substitute 14548
levy is first imposed. 14549

The resolution shall go into immediate effect upon its 14550

passage, and no publication of the resolution shall be necessary 14551
other than that provided for in the notice of election. A copy 14552
of the resolution shall immediately after its passage be 14553
certified to the county auditor in the manner provided by 14554
section 5705.195 of the Revised Code, and sections 5705.194 and 14555
5705.196 of the Revised Code shall govern the arrangements for 14556
the submission of the question and other matters concerning the 14557
notice of election and the election, except as may be provided 14558
otherwise in this section. 14559

(C) The form of the ballot to be used at the election on 14560
the question of a levy under this section shall be as follows: 14561

"Shall a tax levy substituting for an existing levy be 14562
imposed by the (here insert name of school district) 14563
for the purpose of providing for the necessary requirements of 14564
the school district in the initial sum of (here 14565
insert the annual dollar amount the levy is to produce in its 14566
initial year), and a levy of taxes be made outside of the ten- 14567
mill limitation estimated by the county auditor to 14568
require (here insert number of mills) mills for each 14569
one dollar of valuation, which amounts to (here 14570
insert rate expressed in dollars and cents) for each one hundred 14571
dollars of valuation for the initial year of the tax, for a 14572
period of (here insert the number of years the levy 14573
is to be imposed, or that it will be levied for a continuing 14574
period of time), commencing in (first year the tax is 14575
to be levied), first due in calendar year (first 14576
calendar year in which the tax shall be due), with the sum of 14577
such tax to increase only if and as new land or real property 14578
improvements not previously taxed by the school district are 14579
added to its tax list? 14580

FOR THE TAX LEVY
AGAINST THE TAX LEVY

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decreased pursuant to section 5705.261 of the Revised Code. 14610

(G) A levy under this section substituting for all or a 14611
portion of one or more existing levies imposed under sections 14612
5705.194 to 5705.197 of the Revised Code or under this section 14613
shall be treated as having renewed the levy or levies being 14614
substituted for purposes of the payments made under sections 14615
5751.20 to 5751.22 of the Revised Code. 14616

(H) After the approval of a levy on the current tax list 14617
and duplicate, and prior to the time when the first tax 14618
collection from the levy can be made, the board of education may 14619
anticipate a fraction of the proceeds of the levy and issue 14620
anticipation notes in a principal amount not exceeding fifty per 14621
cent of the total estimated proceeds of the levy to be collected 14622
during the first year of the levy. The notes shall be issued as 14623
provided in section 133.24 of the Revised Code, shall have 14624
principal payments during each year after the year of their 14625
issuance over a period not to exceed five years, and may have a 14626
principal payment in the year of their issuance. 14627

(I) For tax year 2020 and every tax year thereafter, the 14628
board of education of a city, local, exempted village, 14629
cooperative education, or joint vocational school district shall 14630
not levy a tax under the authority of this section, regardless 14631
of the tax year to which the tax first applies. 14632

Sec. 5705.21. (A) At any time, the board of education of 14633
any city, local, exempted village, cooperative education, or 14634
joint vocational school district, by a vote of two-thirds of all 14635
its members, may declare by resolution that the amount of taxes 14636
that may be raised within the ten-mill limitation by levies on 14637
the current tax duplicate will be insufficient to provide an 14638
adequate amount for the necessary requirements of the school 14639

district, that it is necessary to levy a tax in excess of such 14640
limitation for one of the purposes specified in division (A), 14641
(D), (F), (H), or (DD) of section 5705.19 of the Revised Code, 14642
for general permanent improvements, for the purpose of operating 14643
a cultural center, for the purpose of providing for school 14644
safety and security, or for the purpose of providing education 14645
technology, and that the question of such additional tax levy 14646
shall be submitted to the electors of the school district at a 14647
special election on a day to be specified in the resolution. In 14648
the case of a qualifying library levy for the support of a 14649
library association or private corporation, the question shall 14650
be submitted to the electors of the association library 14651
district. If the resolution states that the levy is for the 14652
purpose of operating a cultural center, the ballot shall state 14653
that the levy is "for the purpose of operating the..... 14654
(name of cultural center)."

As used in this division, "cultural center" means a 14656
freestanding building, separate from a public school building, 14657
that is open to the public for educational, musical, artistic, 14658
and cultural purposes; "education technology" means, but is not 14659
limited to, computer hardware, equipment, materials, and 14660
accessories, equipment used for two-way audio or video, and 14661
software; and "general permanent improvements" means permanent 14662
improvements without regard to the limitation of division (F) of 14663
section 5705.19 of the Revised Code that the improvements be a 14664
specific improvement or a class of improvements that may be 14665
included in a single bond issue. 14666

A resolution adopted under this division shall be confined 14667
to a single purpose and shall specify the amount of the increase 14668
in rate that it is necessary to levy, the purpose of the levy, 14669
and the number of years during which the increase in rate shall 14670

be in effect. The number of years may be any number not 14671
exceeding five or, if the levy is for current expenses of the 14672
district or for general permanent improvements, for a continuing 14673
period of time. 14674

(B) (1) The board of education of a qualifying school 14675
district, by resolution, may declare that it is necessary to 14676
levy a tax in excess of the ten-mill limitation for the purpose 14677
of paying the current expenses of partnering community schools 14678
and, if any of the levy proceeds are so allocated, of the 14679
district. A qualifying school district that is not a municipal 14680
school district may allocate all of the levy proceeds to 14681
partnering community schools. A municipal school district shall 14682
allocate a portion of the levy proceeds to the current expenses 14683
of the district. The resolution shall declare that the question 14684
of the additional tax levy shall be submitted to the electors of 14685
the school district at a special election on a day to be 14686
specified in the resolution. The resolution shall state the 14687
purpose of the levy, the rate of the tax expressed in mills per 14688
dollar of taxable value, the number of such mills to be levied 14689
for the current expenses of the partnering community schools and 14690
the number of such mills, if any, to be levied for the current 14691
expenses of the school district, the number of years the tax 14692
will be levied, and the first year the tax will be levied. The 14693
number of years the tax may be levied may be any number not 14694
exceeding ten years, or for a continuing period of time. 14695

The levy of a tax for the current expenses of a partnering 14696
community school under this section and the distribution of 14697
proceeds from the tax by a qualifying school district to 14698
partnering community schools is hereby determined to be a proper 14699
public purpose. 14700

(2) (a) If any portion of the levy proceeds are to be 14701
allocated to the current expenses of the qualifying school 14702
district, the form of the ballot at an election held pursuant to 14703
division (B) of this section shall be as follows: 14704

"Shall a levy be imposed by the..... (insert the name 14705
of the qualifying school district) for the purpose of current 14706
expenses of the school district and of partnering community 14707
schools at a rate not exceeding..... (insert the number of 14708
mills) mills for each one dollar of valuation, of which..... 14709
(insert the number of mills to be allocated to partnering 14710
community schools) mills is to be allocated to partnering 14711
community schools), which amounts to..... (insert the rate 14712
expressed in dollars and cents) for each one hundred dollars of 14713
valuation, for..... (insert the number of years the levy is to 14714
be imposed, or that it will be levied for a continuing period of 14715
time), beginning..... (insert first year the tax is to be 14716
levied), which will first be payable in calendar year..... 14717
(insert the first calendar year in which the tax would be 14718
payable)? 14719

FOR THE TAX LEVY
AGAINST THE TAX LEVY

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"

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(b) If all of the levy proceeds are to be allocated to the 14724
current expenses of partnering community schools, the form of 14725
the ballot shall be as follows: 14726

"Shall a levy be imposed by the..... (insert the name 14727
of the qualifying school district) for the purpose of current 14728
expenses of partnering community schools at a rate not 14729

exceeding..... (insert the number of mills) mills for each one 14730
dollar of valuation which amounts to..... (insert the rate 14731
expressed in dollars and cents) for each one hundred dollars of 14732
valuation, for..... (insert the number of years the levy is to 14733
be imposed, or that it will be levied for a continuing period of 14734
time), beginning..... (insert first year the tax is to be 14735
levied), which will first be payable in calendar year..... 14736
(insert the first calendar year in which the tax would be 14737
payable)? 14738

FOR THE TAX LEVY
AGAINST THE TAX LEVY

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(3) Upon each receipt of a tax distribution by the 14743
qualifying school district, the board of education shall credit 14744
the portion allocated to partnering community schools to the 14745
partnering community schools fund. All income from the 14746
investment of money in the partnering community schools fund 14747
shall be credited to that fund. 14748

(a) If the qualifying school district is a municipal 14749
school district, the board of education shall distribute the 14750
partnering community schools amount among the then qualifying 14751
community schools not more than forty-five days after the school 14752
district receives and deposits each tax distribution. From each 14753
tax distribution, each such partnering community school shall 14754
receive a portion of the partnering community schools amount in 14755
the proportion that the number of its resident students bears to 14756
the aggregate number of resident students of all such partnering 14757
community schools as of the date of receipt and deposit of the 14758
tax distribution. 14759

(b) If the qualifying school district is not a municipal school district, the board of education may distribute all or a portion of the amount in the partnering community schools fund during a fiscal year to partnering community schools on or before the first day of June of the preceding fiscal year. Each such partnering community school shall receive a portion of the amount distributed by the board from the partnering community schools fund during the fiscal year in the proportion that the number of its resident students bears to the aggregate number of resident students of all such partnering community schools as of the date the school district received and deposited the most recent tax distribution. On or before the fifteenth day of June of each fiscal year, the board of education shall announce an estimated allocation to partnering community schools for the ensuing fiscal year. The board is not required to allocate to partnering community schools the entire partnering community schools amount in the fiscal year in which a tax distribution is received and deposited in the partnering community schools fund. The estimated allocation shall be published on the web site of the school district and expressed as a dollar amount per resident student. The actual allocation to community schools in a fiscal year need not conform to the estimate published by the school district so long if the estimate was made in good faith.

Distributions by a school district under division (B) (3) (b) of this section shall be made in accordance with distribution agreements entered into by the board of education and each partnering community school eligible for distributions under this division. The distribution agreements shall be certified to the department of education each fiscal year before the thirtieth day of July. Each agreement shall provide for at least three distributions by the school district to the

partnering community school during the fiscal year and shall 14791
require the initial distribution be made on or before the 14792
thirtieth day of July. 14793

(c) For the purposes of division (B) of this section, the 14794
number of resident students shall be the number of such students 14795
reported under section 3317.03 of the Revised Code and 14796
established by the department of education as of the date of 14797
receipt and deposit of the tax distribution. 14798

(4) To the extent an agreement whereby the qualifying 14799
school district and a community school endorse each other's 14800
programs is necessary for the community school to qualify as a 14801
partnering community school under division (B)(6)(b) of this 14802
section, the board of education of the school district shall 14803
certify to the department of education the agreement along with 14804
the determination that such agreement satisfies the requirements 14805
of that division. The board's determination is conclusive. 14806

(5) For the purposes of Chapter 3317. of the Revised Code 14807
or other laws referring to the "taxes charged and payable" for a 14808
school district, the taxes charged and payable for a qualifying 14809
school district that levies a tax under division (B) of this 14810
section includes only the taxes charged and payable under that 14811
levy for the current expenses of the school district, and does 14812
not include the taxes charged and payable for the current 14813
expenses of partnering community schools. The taxes charged and 14814
payable for the current expenses of partnering community schools 14815
shall not affect the calculation of "state education aid" as 14816
defined in section 5751.20 of the Revised Code. 14817

(6) As used in division (B) of this section: 14818

(a) "Qualifying school district" means a municipal school 14819

district, as defined in section 3311.71 of the Revised Code or a 14820
school district that contains within its territory a partnering 14821
community school. 14822

(b) "Partnering community school" means a community school 14823
established under Chapter 3314. of the Revised Code that is 14824
located within the territory of the qualifying school district 14825
and meets one of the following criteria: 14826

(i) If the qualifying school district is a municipal 14827
school district, the community school is sponsored by the 14828
district or is a party to an agreement with the district whereby 14829
the district and the community school endorse each other's 14830
programs; 14831

(ii) If the qualifying school district is not a municipal 14832
school district, the community school is sponsored by a sponsor 14833
that was rated as "exemplary" in the ratings most recently 14834
published under section 3314.016 of the Revised Code before the 14835
resolution proposing the levy is certified to the board of 14836
elections. 14837

(c) "Partnering community schools amount" means the 14838
product obtained, as of the receipt and deposit of the tax 14839
distribution, by multiplying the amount of a tax distribution by 14840
a fraction, the numerator of which is the number of mills per 14841
dollar of taxable value of the property tax to be allocated to 14842
partnering community schools, and the denominator of which is 14843
the total number of mills per dollar of taxable value authorized 14844
by the electors in the election held under division (B) of this 14845
section, each as set forth in the resolution levying the tax. If 14846
the resolution allocates all of the levy proceeds to partnering 14847
community schools, the "partnering schools amount" equals the 14848
amount of the tax distribution. 14849

(d) "Partnering community schools fund" means a separate 14850
fund established by the board of education of a qualifying 14851
school district for the deposit of partnering community school 14852
amounts under this section. 14853

(e) "Resident student" means a student enrolled in a 14854
partnering community school who is entitled to attend school in 14855
the qualifying school district under section 3313.64 or 3313.65 14856
of the Revised Code. 14857

(f) "Tax distribution" means a distribution of proceeds of 14858
the tax authorized by division (B) of this section under section 14859
321.24 of the Revised Code and distributions that are 14860
attributable to that tax under sections 323.156 and 4503.068 of 14861
the Revised Code or other applicable law. 14862

(C) A resolution adopted under this section shall specify 14863
the date of holding the election, which shall not be earlier 14864
than ninety days after the adoption and certification of the 14865
resolution and which shall be consistent with the requirements 14866
of section 3501.01 of the Revised Code. 14867

A resolution adopted under this section may propose to 14868
renew one or more existing levies imposed under division (A) or 14869
(B) of this section or to increase or decrease a single levy 14870
imposed under either such division. 14871

If the board of education imposes one or more existing 14872
levies for the purpose specified in division (F) of section 14873
5705.19 of the Revised Code, the resolution may propose to renew 14874
one or more of those existing levies, or to increase or decrease 14875
a single such existing levy, for the purpose of general 14876
permanent improvements. 14877

If the resolution proposes to renew two or more existing 14878

levies, the levies shall be levied for the same purpose. The 14879
resolution shall identify those levies and the rates at which 14880
they are levied. The resolution also shall specify that the 14881
existing levies shall not be extended on the tax lists after the 14882
year preceding the year in which the renewal levy is first 14883
imposed, regardless of the years for which those levies 14884
originally were authorized to be levied. 14885

If the resolution proposes to renew an existing levy 14886
imposed under division (B) of this section, the rates allocated 14887
to the qualifying school district and to partnering community 14888
schools each may be increased or decreased or remain the same, 14889
and the total rate may be increased, decreased, or remain the 14890
same. The resolution and notice of election shall specify the 14891
number of the mills to be levied for the current expenses of the 14892
partnering community schools and the number of the mills, if 14893
any, to be levied for the current expenses of the qualifying 14894
school district. 14895

A resolution adopted under this section shall go into 14896
immediate effect upon its passage, and no publication of the 14897
resolution shall be necessary other than that provided for in 14898
the notice of election. A copy of the resolution shall 14899
immediately after its passing be certified to the board of 14900
elections of the proper county in the manner provided by section 14901
5705.25 of the Revised Code. That section shall govern the 14902
arrangements for the submission of such question and other 14903
matters concerning the election to which that section refers, 14904
including publication of notice of the election, except that the 14905
election shall be held on the date specified in the resolution. 14906
In the case of a resolution adopted under division (B) of this 14907
section, the publication of notice of that election shall state 14908
the number of the mills, if any, to be levied for the current 14909

expenses of partnering community schools and the number of the mills to be levied for the current expenses of the qualifying school district. If a majority of the electors voting on the question so submitted in an election vote in favor of the levy, the board of education may make the necessary levy within the school district or, in the case of a qualifying library levy for the support of a library association or private corporation, within the association library district, at the additional rate, or at any lesser rate in excess of the ten-mill limitation on the tax list, for the purpose stated in the resolution. A levy for a continuing period of time may be reduced pursuant to section 5705.261 of the Revised Code. The tax levy shall be included in the next tax budget that is certified to the county budget commission.

(D) (1) After the approval of a levy on the current tax list and duplicate for current expenses, for recreational purposes, for community centers provided for in section 755.16 of the Revised Code, or for a public library of the district under division (A) of this section, and prior to the time when the first tax collection from the levy can be made, the board of education may anticipate a fraction of the proceeds of the levy and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the levy to be collected during the first year of the levy.

(2) After the approval of a levy for general permanent improvements for a specified number of years or for permanent improvements having the purpose specified in division (F) of section 5705.19 of the Revised Code, the board of education may anticipate a fraction of the proceeds of the levy and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the levy remaining to be

collected in each year over a period of five years after the 14941
issuance of the notes. 14942

The notes shall be issued as provided in section 133.24 of 14943
the Revised Code, shall have principal payments during each year 14944
after the year of their issuance over a period not to exceed 14945
five years, and may have a principal payment in the year of 14946
their issuance. 14947

(3) After approval of a levy for general permanent 14948
improvements for a continuing period of time, the board of 14949
education may anticipate a fraction of the proceeds of the levy 14950
and issue anticipation notes in a principal amount not exceeding 14951
fifty per cent of the total estimated proceeds of the levy to be 14952
collected in each year over a specified period of years, not 14953
exceeding ten, after the issuance of the notes. 14954

The notes shall be issued as provided in section 133.24 of 14955
the Revised Code, shall have principal payments during each year 14956
after the year of their issuance over a period not to exceed ten 14957
years, and may have a principal payment in the year of their 14958
issuance. 14959

(4) After the approval of a levy on the current tax list 14960
and duplicate under division (B) of this section, and prior to 14961
the time when the first tax collection from the levy can be 14962
made, the board of education may anticipate a fraction of the 14963
proceeds of the levy for the current expenses of the school 14964
district and issue anticipation notes in a principal amount not 14965
exceeding fifty per cent of the estimated proceeds of the levy 14966
to be collected during the first year of the levy and allocated 14967
to the school district. The portion of the levy proceeds to be 14968
allocated to partnering community schools under that division 14969
shall not be included in the estimated proceeds anticipated 14970

under this division and shall not be used to pay debt charges on 14971
any anticipation notes. 14972

The notes shall be issued as provided in section 133.24 of 14973
the Revised Code, shall have principal payments during each year 14974
after the year of their issuance over a period not to exceed 14975
five years, and may have a principal payment in the year of 14976
their issuance. 14977

(E) The submission of questions to the electors under this 14978
section is subject to the limitation on the number of election 14979
dates established by section 5705.214 of the Revised Code. 14980

(F) The board of education of any school district that 14981
levies a tax under this section for the purpose of providing for 14982
school safety and security may report to the department of 14983
education how the district is using revenue from that tax. 14984

(G) For tax year 2020 and every tax year thereafter, the 14985
board of education of a city, local, exempted village, 14986
cooperative education, or joint vocational school district shall 14987
not levy a tax under the authority of this section, regardless 14988
of the tax year to which the tax first applies, unless the levy 14989
is for library purposes as described in division (D) of section 14990
5705.19 of the Revised Code. 14991

Sec. 5705.211. (A) As used in this section: 14992

(1) "Adjusted charge-off increase" for a tax year means 14993
two and two-tenths per cent of the cumulative carryover property 14994
value increase. 14995

(2) "Cumulative carryover property value increase" means 14996
the sum of the increases in carryover value certified under 14997
division (B) (2) of section 3317.015 of the Revised Code and 14998
included in a school district's total taxable value in the 14999

computation of recognized valuation under division (B) of that 15000
section for all fiscal years from the fiscal year that ends in 15001
the first tax year a levy under this section is extended on the 15002
tax list of real and public utility property until and including 15003
the fiscal year that ends in the current tax year. 15004

(3) "Taxes charged and payable" means the taxes charged 15005
and payable from a tax levy extended on the real and public 15006
utility property tax list and the general list of personal 15007
property before any reduction under section 319.302, 323.152, or 15008
323.158 of the Revised Code. 15009

(B) The board of education of a city, local, or exempted 15010
village school district may adopt a resolution proposing the 15011
levy of a tax in excess of the ten-mill limitation for the 15012
purpose of paying the current operating expenses of the 15013
district. If the resolution is approved as provided in division 15014
(D) of this section, the tax may be levied at such a rate each 15015
tax year that the total taxes charged and payable from the levy 15016
equals the adjusted charge-off increase for the tax year or 15017
equals a lesser amount as prescribed under division (C) of this 15018
section. The tax may be levied for a continuing period of time 15019
or for a specific number of years, but not fewer than five 15020
years, as provided in the resolution. The tax may not be placed 15021
on the tax list for a tax year beginning before the first day of 15022
January following adoption of the resolution. A board of 15023
education may not adopt a resolution under this section 15024
proposing to levy a tax under this section concurrently with any 15025
other tax levied by the board under this section. 15026

(C) After the first year a tax is levied under this 15027
section, the rate of the tax in any year shall not exceed the 15028
rate, estimated by the county auditor, that would cause the sums 15029

levied from the tax against carryover property to exceed one 15030
hundred four per cent of the sums levied from the tax against 15031
carryover property in the preceding year. A board of education 15032
imposing a tax under this section may specify in the resolution 15033
imposing the tax that the percentage shall be less than one 15034
hundred four per cent, but the percentage shall not be less than 15035
one hundred per cent. At any time after a resolution adopted 15036
under this section is approved by a majority of electors as 15037
provided in division (D) of this section, the board of 15038
education, by resolution, may decrease the percentage specified 15039
in the resolution levying the tax. 15040

(D) A resolution adopted under this section shall state 15041
that the purpose of the tax is to pay current operating expenses 15042
of the district, and shall specify the first year in which the 15043
tax is to be levied, the number of years the tax will be levied 15044
or that it will be levied for a continuing period of time, and 15045
the election at which the question of the tax is to appear on 15046
the ballot, which shall be a general or special election 15047
consistent with the requirements of section 3501.01 of the 15048
Revised Code. If the board of education specifies a percentage 15049
less than one hundred four per cent pursuant to division (C) of 15050
this section, the percentage shall be specified in the 15051
resolution. 15052

Upon adoption of the resolution, the board of education 15053
may certify a copy of the resolution to the proper county board 15054
of elections. The copy of the resolution shall be certified to 15055
the board of elections not later than ninety days before the day 15056
of the election at which the question of the tax is to appear on 15057
the ballot. Upon receiving a timely certified copy of such a 15058
resolution, the board of elections shall make the necessary 15059
arrangements for the submission of the question to the electors 15060

of the school district, and the election shall be conducted, 15061
canvassed, and certified in the same manner as regular elections 15062
in the school district for the election of members of the board 15063
of education. Notice of the election shall be published in a 15064
newspaper of general circulation in the school district once per 15065
week for four consecutive weeks or as provided in section 7.16 15066
of the Revised Code. The notice shall state that the purpose of 15067
the tax is for the current operating expenses of the school 15068
district, the first year the tax is to be levied, the number of 15069
years the tax is to be levied or that it is to be levied for a 15070
continuing period of time, that the tax is to be levied each 15071
year in an amount estimated to offset decreases in state base 15072
cost funding caused by appreciation in real estate values, and 15073
that the estimated additional tax in any year shall not exceed 15074
the previous year's by more than four per cent, or a lesser 15075
percentage specified in the resolution levying the tax, except 15076
for increases caused by the addition of new taxable property. 15077

The question shall be submitted as a separate proposition 15078
but may be printed on the same ballot with any other proposition 15079
submitted at the same election other than the election of 15080
officers. 15081

The form of the ballot shall be substantially as follows: 15082

"An additional tax for the benefit of (name of school 15083
district) for the purpose of paying the current operating 15084
expenses of the district, for (number of years or for 15085
continuing period of time), at a rate sufficient to offset any 15086
reduction in basic state funding caused by appreciation in real 15087
estate values? This levy will permit variable annual growth in 15088
revenue up to (amount specified by school district) 15089
per cent for the duration of the levy. 15090

For the tax levy
Against the tax levy

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If a majority of the electors of the school district voting on the question vote in favor of the question, the board of elections shall certify the results of the election to the board of education and to the tax commissioner immediately after the canvass.

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(E) When preparing any estimate of the contemplated receipts from a tax levied pursuant to this section for the purposes of sections 5705.28 to 5705.40 of the Revised Code, and in preparing to certify the tax under section 5705.34 of the Revised Code, a board of education authorized to levy such a tax shall use information supplied by the department of education to determine the adjusted charge-off increase for the tax year for which that certification is made. If the board levied a tax under this section in the preceding tax year, the sum to be certified for collection from the tax shall not exceed the sum that would exceed the limitation imposed under division (C) of this section. At the request of the board of education or the treasurer of the school district, the county auditor shall assist the board of education in determining the rate or sum that may be levied under this section.

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The board of education shall certify the sum authorized to be levied to the county auditor, and, for the purpose of the county auditor determining the rate at which the tax is to be levied in the tax year, the sum so certified shall be the sum to be raised by the tax unless the sum exceeds the limitation imposed by division (C) of this section. A tax levied pursuant to this section shall not be levied at a rate in excess of the

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rate estimated by the county auditor to produce the sum 15121
certified by the board of education before the reductions under 15122
sections 319.302, 323.152, and 323.158 of the Revised Code. 15123
Notwithstanding section 5705.34 of the Revised Code, a board of 15124
education authorized to levy a tax under this section shall 15125
certify the tax to the county auditor before the first day of 15126
October of the tax year in which the tax is to be levied, or at 15127
a later date as approved by the tax commissioner. 15128

(F) For tax year 2020 and every tax year thereafter, the 15129
board of education of a city, local, or exempted village school 15130
district shall not levy a tax under the authority of this 15131
section, regardless of the tax year to which the tax first 15132
applies. 15133

Sec. 5705.212. (A) (1) The board of education of any school 15134
district, at any time and by a vote of two-thirds of all of its 15135
members, may declare by resolution that the amount of taxes that 15136
may be raised within the ten-mill limitation will be 15137
insufficient to provide an adequate amount for the present and 15138
future requirements of the school district, that it is necessary 15139
to levy not more than five taxes in excess of that limitation 15140
for current expenses, and that each of the proposed taxes first 15141
will be levied in a different year, over a specified period of 15142
time. The board shall identify the taxes proposed under this 15143
section as follows: the first tax to be levied shall be called 15144
the "original tax." Each tax subsequently levied shall be called 15145
an "incremental tax." The rate of each incremental tax shall be 15146
identical, but the rates of such incremental taxes need not be 15147
the same as the rate of the original tax. The resolution also 15148
shall state that the question of these additional taxes shall be 15149
submitted to the electors of the school district at a special 15150
election. The resolution shall specify separately for each tax 15151

proposed: the amount of the increase in rate that it is 15152
necessary to levy, expressed separately for the original tax and 15153
each incremental tax; that the purpose of the levy is for 15154
current expenses; the number of years during which the original 15155
tax shall be in effect; a specification that the last year in 15156
which the original tax is in effect shall also be the last year 15157
in which each incremental tax shall be in effect; and the year 15158
in which each tax first is proposed to be levied. The original 15159
tax may be levied for any number of years not exceeding ten, or 15160
for a continuing period of time. The resolution shall specify 15161
the date of holding the special election, which shall not be 15162
earlier than ninety days after the adoption and certification of 15163
the resolution and shall be consistent with the requirements of 15164
section 3501.01 of the Revised Code. 15165

(2) The board of education, by a vote of two-thirds of all 15166
of its members, may adopt a resolution proposing to renew taxes 15167
levied other than for a continuing period of time under division 15168
(A) (1) of this section. Such a resolution shall provide for 15169
levying a tax and specify all of the following: 15170

(a) That the tax shall be called and designated on the 15171
ballot as a renewal levy; 15172

(b) The rate of the renewal tax, which shall be a single 15173
rate that combines the rate of the original tax and each 15174
incremental tax into a single rate. The rate of the renewal tax 15175
shall not exceed the aggregate rate of the original and 15176
incremental taxes. 15177

(c) The number of years, not to exceed ten, that the 15178
renewal tax will be levied, or that it will be levied for a 15179
continuing period of time; 15180

(d) That the purpose of the renewal levy is for current 15181
expenses; 15182

(e) Subject to the certification and notification 15183
requirements of section 5705.251 of the Revised Code, that the 15184
question of the renewal levy shall be submitted to the electors 15185
of the school district at the general election held during the 15186
last year the original tax may be extended on the real and 15187
public utility property tax list and duplicate or at a special 15188
election held during the ensuing year. 15189

(3) A resolution adopted under division (A)(1) or (2) of 15190
this section shall go into immediate effect upon its adoption 15191
and no publication of the resolution is necessary other than 15192
that provided for in the notice of election. Immediately after 15193
its adoption, a copy of the resolution shall be certified to the 15194
board of elections of the proper county in the manner provided 15195
by division (A) of section 5705.251 of the Revised Code, and 15196
that division shall govern the arrangements for the submission 15197
of the question and other matters concerning the election to 15198
which that section refers. The election shall be held on the 15199
date specified in the resolution. If a majority of the electors 15200
voting on the question so submitted in an election vote in favor 15201
of the taxes or a renewal tax, the board of education, if the 15202
original or a renewal tax is authorized to be levied for the 15203
current year, immediately may make the necessary levy within the 15204
school district at the authorized rate, or at any lesser rate in 15205
excess of the ten-mill limitation, for the purpose stated in the 15206
resolution. No tax shall be imposed prior to the year specified 15207
in the resolution as the year in which it is first proposed to 15208
be levied. The rate of the original tax and the rate of each 15209
incremental tax shall be cumulative, so that the aggregate rate 15210
levied in any year is the sum of the rates of both the original 15211

tax and all incremental taxes levied in or prior to that year 15212
under the same proposal. A tax levied for a continuing period of 15213
time under this section may be reduced pursuant to section 15214
5705.261 of the Revised Code. 15215

(B) Notwithstanding section 133.30 of the Revised Code, 15216
after the approval of a tax to be levied in the current or the 15217
succeeding year and prior to the time when the first tax 15218
collection from that levy can be made, the board of education 15219
may anticipate a fraction of the proceeds of the levy and issue 15220
anticipation notes in an amount not to exceed fifty per cent of 15221
the total estimated proceeds of the levy to be collected during 15222
the first year of the levy. The notes shall be sold as provided 15223
in Chapter 133. of the Revised Code. If anticipation notes are 15224
issued, they shall mature serially and in substantially equal 15225
amounts during each year over a period not to exceed five years; 15226
and the amount necessary to pay the interest and principal as 15227
the anticipation notes mature shall be deemed appropriated for 15228
those purposes from the levy, and appropriations from the levy 15229
by the board of education shall be limited each fiscal year to 15230
the balance available in excess of that amount. 15231

If the auditor of state has certified a deficit pursuant 15232
to section 3313.483 of the Revised Code, the notes authorized 15233
under this section may be sold in accordance with Chapter 133. 15234
of the Revised Code, except that the board may sell the notes 15235
after providing a reasonable opportunity for competitive 15236
bidding. 15237

(C) (1) The board of education of a qualifying school 15238
district, at any time and by a vote of two-thirds of all its 15239
members, may declare by resolution that it is necessary to levy 15240
not more than five taxes in excess of the ten-mill limitation 15241

for the current expenses of partnering community schools and, if 15242
any of the levy proceeds are so allocated, of the school 15243
district, and that each of the proposed taxes first will be 15244
levied in a different year, over a specified period of time. A 15245
qualifying school district that is not a municipal school 15246
district may allocate all of the levy proceeds to partnering 15247
community schools. A municipal school district shall allocate a 15248
portion of the levy proceeds to the current expenses of the 15249
district. The board shall identify the taxes proposed under this 15250
division in the same manner as in division (A)(1) of this 15251
section. The rate of each incremental tax shall be identical, 15252
but the rates of such incremental taxes need not be the same as 15253
the rate of the original tax. In addition to the specifications 15254
required of the resolution in division (A) of this section, the 15255
resolution shall state the number of the mills to be levied each 15256
year for the current expenses of the partnering community 15257
schools and the number of the mills, if any, to be levied each 15258
year for the current expenses of the school district. The number 15259
of mills for the current expenses of partnering community 15260
schools shall be the same for each of the incremental taxes, and 15261
the number of mills for the current expenses of the qualifying 15262
school district shall be the same for each of the incremental 15263
taxes. 15264

The levy of taxes for the current expenses of a partnering 15265
community school under division (C) of this section and the 15266
distribution of proceeds from the tax by a qualifying school 15267
district to partnering community schools is hereby determined to 15268
be a proper public purpose. 15269

(2) The board of education, by a vote of two-thirds of all 15270
of its members, may adopt a resolution proposing to renew taxes 15271
levied other than for a continuing period of time under division 15272

(C) (1) of this section. In such a renewal levy, the rates 15273
allocated to the qualifying school district and to partnering 15274
community schools each may be increased or decreased or remain 15275
the same, and the total rate may be increased, decreased, or 15276
remain the same. In addition to the requirements of division (A) 15277
(2) of this section, the resolution shall state the number of 15278
the mills to be levied for the current expenses of the 15279
partnering community schools and the number of the mills to be 15280
levied for the current expenses of the school district. 15281

(3) A resolution adopted under division (C) (1) or (2) of 15282
this section is subject to the rules and procedures prescribed 15283
by division (A) (3) of this section. 15284

(4) The proceeds of each tax levied under division (C) (1) 15285
or (2) of this section shall be credited and distributed in the 15286
manner prescribed by division (B) (3) of section 5705.21 of the 15287
Revised Code, and divisions (B) (4), (5), and (6) of that section 15288
apply to taxes levied under division (C) of this section. 15289

(5) Notwithstanding section 133.30 of the Revised Code, 15290
after the approval of a tax to be levied under division (C) (1) 15291
or (2) of this section, in the current or succeeding year and 15292
prior to the time when the first tax collection from that levy 15293
can be made, the board of education may anticipate a fraction of 15294
the proceeds of the levy for the current expenses of the 15295
qualifying school district and issue anticipation notes in a 15296
principal amount not exceeding fifty per cent of the estimated 15297
proceeds of the levy to be collected during the first year of 15298
the levy and allocated to the school district. The portion of 15299
levy proceeds to be allocated to partnering community schools 15300
shall not be included in the estimated proceeds anticipated 15301
under this division and shall not be used to pay debt charges on 15302

any anticipation notes. 15303

The notes shall be sold as provided in Chapter 133. of the 15304
Revised Code. If anticipation notes are issued, they shall 15305
mature serially and in substantially equal amounts during each 15306
year over a period not to exceed five years. The amount 15307
necessary to pay the interest and principal as the anticipation 15308
notes mature shall be deemed appropriated for those purposes 15309
from the levy, and appropriations from the levy by the board of 15310
education shall be limited each fiscal year to the balance 15311
available in excess of that amount. 15312

If the auditor of state has certified a deficit pursuant 15313
to section 3313.483 of the Revised Code, the notes authorized 15314
under this section may be sold in accordance with Chapter 133. 15315
of the Revised Code, except that the board may sell the notes 15316
after providing a reasonable opportunity for competitive 15317
bidding. 15318

As used in division (C) of this section, "qualifying 15319
school district" and "partnering community schools" have the 15320
same meanings as in section 5705.21 of the Revised Code. 15321

(D) The submission of questions to the electors under this 15322
section is subject to the limitation on the number of election 15323
dates established by section 5705.214 of the Revised Code. 15324

(E) For tax year 2020 and every tax year thereafter, the 15325
board of education of a school district shall not levy a tax 15326
under the authority of this section, regardless of the tax year 15327
to which the tax first applies. 15328

Sec. 5705.213. (A) (1) The board of education of any school 15329
district, at any time and by a vote of two-thirds of all of its 15330
members, may declare by resolution that the amount of taxes that 15331

may be raised within the ten-mill limitation will be 15332
insufficient to provide an adequate amount for the present and 15333
future requirements of the school district and that it is 15334
necessary to levy a tax in excess of that limitation for current 15335
expenses. The resolution also shall state that the question of 15336
the additional tax shall be submitted to the electors of the 15337
school district at a special election. The resolution shall 15338
specify, for each year the levy is in effect, the amount of 15339
money that the levy is proposed to raise, which may, for years 15340
after the first year the levy is made, be expressed in terms of 15341
a dollar or percentage increase over the prior year's amount. 15342
The resolution also shall specify that the purpose of the levy 15343
is for current expenses, the number of years during which the 15344
tax shall be in effect which may be for any number of years not 15345
exceeding ten, and the year in which the tax first is proposed 15346
to be levied. The resolution shall specify the date of holding 15347
the special election, which shall not be earlier than ninety- 15348
five days after the adoption and certification of the resolution 15349
to the county auditor and not earlier than ninety days after 15350
certification to the board of elections. The date of the 15351
election shall be consistent with the requirements of section 15352
3501.01 of the Revised Code. 15353

(2) The board of education, by a vote of two-thirds of all 15354
of its members, may adopt a resolution proposing to renew a tax 15355
levied under division (A) (1) of this section. Such a resolution 15356
shall provide for levying a tax and specify all of the 15357
following: 15358

(a) That the tax shall be called and designated on the 15359
ballot as a renewal levy; 15360

(b) The amount of the renewal tax, which shall be no more 15361

than the amount of tax levied during the last year the tax being 15362
renewed is authorized to be in effect; 15363

(c) The number of years, not to exceed ten, that the 15364
renewal tax will be levied, or that it will be levied for a 15365
continuing period of time; 15366

(d) That the purpose of the renewal levy is for current 15367
expenses; 15368

(e) Subject to the certification and notification 15369
requirements of section 5705.251 of the Revised Code, that the 15370
question of the renewal levy shall be submitted to the electors 15371
of the school district at the general election held during the 15372
last year the tax being renewed may be extended on the real and 15373
public utility property tax list and duplicate or at a special 15374
election held during the ensuing year. 15375

(3) A resolution adopted under division (A)(1) or (2) of 15376
this section shall go into immediate effect upon its adoption 15377
and no publication of the resolution is necessary other than 15378
that provided for in the notice of election. Immediately after 15379
its adoption, a copy of the resolution shall be certified to the 15380
county auditor of the proper county, who shall, within five 15381
days, calculate and certify to the board of education the 15382
estimated levy, for the first year, and for each subsequent year 15383
for which the tax is proposed to be in effect. The estimates 15384
shall be made both in mills for each dollar of valuation, and in 15385
dollars and cents for each one hundred dollars of valuation. In 15386
making the estimates, the auditor shall assume that the amount 15387
of the tax list remains throughout the life of the levy, the 15388
same as the tax list for the current year. If the tax list for 15389
the current year is not determined, the auditor shall base the 15390
auditor's estimates on the estimated amount of the tax list for 15391

the current year as submitted to the county budget commission. 15392

If the board desires to proceed with the submission of the 15393
question, it shall certify its resolution, with the estimated 15394
tax levy expressed in mills and dollars and cents per hundred 15395
dollars of valuation for each year that the tax is proposed to 15396
be in effect, to the board of elections of the proper county in 15397
the manner provided by division (A) of section 5705.251 of the 15398
Revised Code. Section 5705.251 of the Revised Code shall govern 15399
the arrangements for the submission of the question and other 15400
matters concerning the election to which that section refers. 15401
The election shall be held on the date specified in the 15402
resolution. If a majority of the electors voting on the question 15403
so submitted in an election vote in favor of the tax, and if the 15404
tax is authorized to be levied for the current year, the board 15405
of education immediately may make the additional levy necessary 15406
to raise the amount specified in the resolution or a lesser 15407
amount for the purpose stated in the resolution. 15408

(4) The submission of questions to the electors under this 15409
section is subject to the limitation on the number of election 15410
dates established by section 5705.214 of the Revised Code. 15411

(B) Notwithstanding sections 133.30 and 133.301 of the 15412
Revised Code, after the approval of a tax to be levied in the 15413
current or the succeeding year and prior to the time when the 15414
first tax collection from that levy can be made, the board of 15415
education may anticipate a fraction of the proceeds of the levy 15416
and issue anticipation notes in an amount not to exceed fifty 15417
per cent of the total estimated proceeds of the levy to be 15418
collected during the first year of the levy. The notes shall be 15419
sold as provided in Chapter 133. of the Revised Code. If 15420
anticipation notes are issued, they shall mature serially and in 15421

substantially equal amounts during each year over a period not 15422
to exceed five years; and the amount necessary to pay the 15423
interest and principal as the anticipation notes mature shall be 15424
deemed appropriated for those purposes from the levy, and 15425
appropriations from the levy by the board of education shall be 15426
limited each fiscal year to the balance available in excess of 15427
that amount. 15428

If the auditor of state has certified a deficit pursuant 15429
to section 3313.483 of the Revised Code, the notes authorized 15430
under this section may be sold in accordance with Chapter 133. 15431
of the Revised Code, except that the board may sell the notes 15432
after providing a reasonable opportunity for competitive 15433
bidding. 15434

(C) For tax year 2020 and every tax year thereafter, the 15435
board of education of a school district shall not levy a tax 15436
under the authority of this section, regardless of the tax year 15437
to which the tax first applies. 15438

Sec. 5705.215. (A) The governing board of an educational 15439
service center that is the taxing authority of a county school 15440
financing district, upon receipt of identical resolutions 15441
adopted within a sixty-day period by a majority of the members 15442
of the board of education of each school district that is within 15443
the territory of the county school financing district, may 15444
submit a tax levy to the electors of the territory in the same 15445
manner as a school board may submit a levy under division (C) of 15446
section 5705.21 of the Revised Code, except that: 15447

(1) The levy may be for a period not to exceed ten years, 15448
or, if the levy is solely for the purpose or purposes described 15449
in division (A) (2) (a) or (c) of this section, for a continuing 15450
period of time. 15451

- (2) The purpose of the levy shall be one or more of the following: 15452
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- (a) For current expenses for the provision of special education and related services within the territory of the district; 15454
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- (b) For permanent improvements within the territory of the district for special education and related services; 15457
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- (c) For current expenses for specified educational programs within the territory of the district; 15459
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- (d) For permanent improvements within the territory of the district for specified educational programs; 15461
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- (e) For permanent improvements within the territory of the district. 15463
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- (B) If the levy provides for but is not limited to current expenses, the resolutions shall apportion the annual rate of the levy between current expenses and the other purposes. The apportionment need not be the same for each year of the levy, but the respective portions of the rate actually levied each year for current expenses and the other purposes shall be limited by that apportionment. 15465
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- (C) Prior to the application of section 319.301 of the Revised Code, the rate of a levy that is limited to, or to the extent that it is apportioned to, purposes other than current expenses shall be reduced in the same proportion in which the district's total valuation increases during the life of the levy because of additions to such valuation that have resulted from improvements added to the tax list and duplicate. 15472
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- (D) After the approval of a county school financing 15479

district levy under this section, the taxing authority may 15480
anticipate a fraction of the proceeds of such levy and may from 15481
time to time during the life of such levy, but in any given year 15482
prior to the time when the tax collection from such levy can be 15483
made for that year, issue anticipation notes in an amount not 15484
exceeding fifty per cent of the estimated proceeds of the levy 15485
to be collected in each year up to a period of five years after 15486
the date of the issuance of such notes, less an amount equal to 15487
the proceeds of such levy obligated for each year by the 15488
issuance of anticipation notes, provided that the total amount 15489
maturing in any one year shall not exceed fifty per cent of the 15490
anticipated proceeds of the levy for that year. Each issue of 15491
notes shall be sold as provided in Chapter 133. of the Revised 15492
Code, and shall, except for such limitation that the total 15493
amount of such notes maturing in any one year shall not exceed 15494
fifty per cent of the anticipated proceeds of such levy for that 15495
year, mature serially in substantially equal installments during 15496
each year over a period not to exceed five years after their 15497
issuance. 15498

(E) (1) In a resolution to be submitted to the taxing 15499
authority of a county school financing district under division 15500
(A) of this section calling for a ballot issue on the question 15501
of the levying of a tax for a continuing period of time by the 15502
taxing authority, the board of education of a school district 15503
that is part of the territory of the county school financing 15504
district also may propose to reduce the rate of one or more of 15505
that school district's property taxes levied for a continuing 15506
period of time in excess of the ten-mill limitation. The 15507
reduction in the rate of a property tax may be any amount, 15508
expressed in mills per one dollar of valuation, not exceeding 15509
the rate at which the tax is authorized to be levied. The 15510

reduction in the rate of a tax shall first take effect in the 15511
same year that the county school financing district tax takes 15512
effect, and shall continue for each year that the county school 15513
financing district tax is in effect. A board of education's 15514
resolution proposing to reduce the rate of one or more of its 15515
school district property taxes shall specifically identify each 15516
such tax and shall state for each tax the maximum rate at which 15517
it currently may be levied and the maximum rate at which it 15518
could be levied after the proposed reduction, expressed in mills 15519
per one dollar of valuation. 15520

Before submitting the resolution to the taxing authority 15521
of the county school financing district, the board of education 15522
of the school district shall certify a copy of it to the tax 15523
commissioner. Within ten days of receiving the copy, the tax 15524
commissioner shall certify to the board the reduction in the 15525
school district's total effective tax rate for each class of 15526
property that would have resulted if the proposed reduction in 15527
the rate or rates had been in effect the previous year. After 15528
receiving the certification from the commissioner, the board may 15529
amend its resolution to change the proposed property tax rate 15530
reduction before submitting the resolution to the financing 15531
district taxing authority. As used in this paragraph, "effective 15532
tax rate" has the same meaning as in section 323.08 of the 15533
Revised Code. 15534

If the board of education of a school district that is 15535
part of the territory of a county school financing district 15536
adopts a resolution proposing to reduce the rate of one or more 15537
of its property taxes in conjunction with the levying of a tax 15538
by the financing district, the resolution submitted by the board 15539
to the taxing authority of the financing district under division 15540
(A) of this section does not have to be identical in this 15541

respect to the resolutions submitted by the boards of education 15542
of the other school districts that are part of the territory of 15543
the county school financing district. 15544

(2) Each school district that is part of the territory of 15545
a county school financing district may tailor to its own 15546
situation a proposed reduction in one or more property tax rates 15547
in conjunction with the proposed levying of a tax by the county 15548
school financing district; if one such school district proposes 15549
a reduction in one or more tax rates, another school district 15550
may propose a reduction of a different size or may propose no 15551
reduction. Within each school district that is part of the 15552
territory of the county school financing district, the electors 15553
shall vote on one ballot issue combining the question of the 15554
levying of the tax by the taxing authority of the county school 15555
financing district with, if any such reduction is proposed, the 15556
question of the reduction in the rate of one or more taxes of 15557
the school district. If a majority of the electors of the county 15558
school financing district voting on the question of the proposed 15559
levying of a tax by the taxing authority of the financing 15560
district vote to approve the question, any tax reductions 15561
proposed by school districts that are part of the territory of 15562
the financing district also are approved. 15563

(3) The form of the ballot for an issue proposing to levy 15564
a county school financing district tax in conjunction with the 15565
reduction of the rate of one or more school district taxes shall 15566
be as follows: 15567

"Shall the (name of the county school financing 15568
district) be authorized to levy an additional tax for 15569
(purpose stated in the resolutions) at a rate not 15570
exceeding mills for each one dollar of valuation, which 15571

amounts to (rate expressed in dollars and cents) for 15572
each one hundred dollars of valuation, for a continuing period 15573
of time? If the county school financing district tax is 15574
approved, the rate of an existing tax currently levied by 15575
the (name of the school district of which the elector is 15576
a resident) at the rate of mills for each one dollar of 15577
valuation shall be reduced to mills until any such time 15578
as the county school financing district tax is decreased or 15579
repealed. 15580

For the issue
Against the issue

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If the board of education of the school district proposes
to reduce the rate of more than one of its existing taxes, the
second sentence of the ballot language shall be modified for
residents of that district to express the rates at which those
taxes currently are levied and the rates to which they would be
reduced. If the board of education of the school district does
not propose to reduce the rate of any of its taxes, the second
sentence of the ballot language shall not be used for residents
of that district. In any case, the first sentence of the ballot
language shall be the same for all the electors in the county
school financing district, but the second sentence shall be
different in each school district depending on whether and in
what amount the board of education of the school district
proposes to reduce the rate of one or more of its property
taxes.

(4) If the rate of a school district property tax is 15599
reduced pursuant to this division, the tax commissioner shall 15600
compute the percentage required to be computed for that tax 15601

under division (D) of section 319.301 of the Revised Code each 15602
year the rate is reduced as if the tax had been levied in the 15603
preceding year at the rate to which it has been reduced. If the 15604
reduced rate of a tax is increased under division (E) (5) of this 15605
section, the commissioner shall compute the percentage required 15606
to be computed for that tax under division (D) of section 15607
319.301 of the Revised Code each year the rate is increased as 15608
if the tax had been levied in the preceding year at the rate to 15609
which it has been increased. 15610

(5) After the levying of a county school financing 15611
district tax in conjunction with the reduction of the rate of 15612
one or more school district taxes is approved by the electors 15613
under this division, if the rate of the county school financing 15614
district tax is decreased pursuant to an election under section 15615
5705.261 of the Revised Code, the rate of each school district 15616
tax that had been reduced shall be increased by the number of 15617
mills obtained by multiplying the number of mills of the 15618
original reduction by the same percentage that the financing 15619
district tax rate is decreased. If the county school financing 15620
district tax is repealed pursuant to an election under section 15621
5705.261 of the Revised Code, each school district may resume 15622
levying the property taxes that had been reduced at the full 15623
rate originally approved by the electors. A reduction in the 15624
rate of a school district property tax under this division is a 15625
reduction in the rate at which the board of education may levy 15626
that tax only for the period during which the county school 15627
financing district tax is levied prior to any decrease or repeal 15628
under section 5705.261 of the Revised Code. The resumption of 15629
the authority of the board of education to levy an increased or 15630
the full rate of tax does not constitute the levying of a new 15631
tax in excess of the ten-mill limitation. 15632

(F) For tax year 2020 and every tax year thereafter, the governing board of a county school financing district shall not levy a tax under the authority of this section, regardless of the tax year to which the tax first applies.

Sec. 5705.217. (A) The board of education of a city, local, or exempted village school district, at any time by a vote of two-thirds of all its members, may declare by resolution that the amount of taxes that can be raised within the ten-mill limitation will be insufficient to provide an adequate amount for the present and future requirements of the school district; that it is necessary to levy an additional tax in excess of that limitation for the purposes of providing funds for current operating expenses and for general permanent improvements as defined in section 5705.21 of the Revised Code; and that the question of the tax shall be submitted to the electors of the district at a special election. The tax may be levied for a specified number of years not exceeding five or for a continuing period of time. The resolution shall specify the proposed tax rate, the first year the tax will be levied, and the number of years it will be levied, or that it will be levied for a continuing period of time. The resolution shall apportion the annual rate of the tax between current operating expenses and permanent improvements. The apportionment may but need not be the same for each year of the tax, but the respective portions of the rate actually levied each year for current operating expenses and permanent improvements shall be limited by the apportionment.

The resolution shall specify the date of holding the special election, which shall not be earlier than ninety days after certification of the resolution to the board of elections and shall be consistent with the requirements of section 3501.01

of the Revised Code. The resolution shall go into immediate 15664
effect upon its passage, and no publication of it is necessary 15665
other than that provided in the notice of election. The board of 15666
education shall certify a copy of the resolution to the board of 15667
elections immediately after its adoption. Section 5705.25 of the 15668
Revised Code governs the arrangements and form of the ballot for 15669
the submission of the question to the electors. 15670

If a majority of the electors voting on the question vote 15671
in favor of the tax, the board of education may make the levy at 15672
the additional rate, or at any lesser rate in excess of the ten- 15673
mill limitation. If the tax is for a continuing period of time, 15674
it may be decreased in accordance with section 5705.261 of the 15675
Revised Code. 15676

A board of education may adopt a resolution to renew one 15677
or more existing levies imposed under this section, or to 15678
increase or decrease the rate of a tax levied under this 15679
section, for the purpose of providing funds for either current 15680
expenses and general permanent improvements or solely for 15681
general permanent improvements. 15682

(B) (1) After the approval of a tax for current operating 15683
expenses under this section and prior to the time the first 15684
collection and distribution from the levy can be made, the board 15685
of education may anticipate a fraction of the proceeds of such 15686
levy and issue anticipation notes in a principal amount not 15687
exceeding fifty per cent of the total estimated proceeds of the 15688
tax to be collected during the first year of the levy. 15689

(2) After the approval of a tax for general permanent 15690
improvements levied under this section for a specified number of 15691
years, the board of education may anticipate a fraction of the 15692
proceeds of such tax and issue anticipation notes in a principal 15693

amount not exceeding fifty per cent of the total estimated 15694
proceeds of the tax remaining to be collected in each year over 15695
a specified period of years, not exceeding the number of years 15696
for which the tax was levied, after issuance of the notes. 15697

(3) After the approval of a tax for general permanent 15698
improvements levied under this section for a continuing period 15699
of time, the board of education may anticipate a fraction of the 15700
proceeds of such tax and issue anticipation notes in a principal 15701
amount not exceeding fifty per cent of the total estimated 15702
proceeds of the tax to be collected in each year over a 15703
specified period of years, not exceeding ten, after issuance of 15704
the notes. 15705

Anticipation notes under this section shall be issued as 15706
provided in section 133.24 of the Revised Code. Notes issued 15707
under division (B) (1) or (2) of this section shall have 15708
principal payments during each year after the year of their 15709
issuance over a period not to exceed five years, and may have a 15710
principal payment in the year of their issuance. Notes issued 15711
under division (B) (3) of this section shall have principal 15712
payments during each year after the year of their issuance over 15713
a period not to exceed ten years, and may have a principal 15714
payment in the year of their issuance. 15715

(C) The submission of a question to the electors under 15716
this section is subject to the limitation on the number of 15717
elections that can be held in a year under section 5705.214 of 15718
the Revised Code. 15719

(D) For tax year 2020 and every tax year thereafter, the 15720
board of education of a city, local, or exempted village school 15721
district shall not levy a tax under the authority of this 15722
section, regardless of the tax year to which the tax first 15723

applies. 15724

Sec. 5705.218. (A) The board of education of a city, 15725
local, or exempted village school district, at any time by a 15726
vote of two-thirds of all its members, may declare by resolution 15727
that it may be necessary for the school district to issue 15728
general obligation bonds for permanent improvements. The 15729
resolution shall state all of the following: 15730

(1) The necessity and purpose of the bond issue; 15731

(2) The date of the special election at which the question 15732
shall be submitted to the electors; 15733

(3) The amount, approximate date, estimated rate of 15734
interest, and maximum number of years over which the principal 15735
of the bonds may be paid; 15736

(4) The necessity of levying a tax outside the ten-mill 15737
limitation to pay debt charges on the bonds and any anticipatory 15738
securities. 15739

On adoption of the resolution, the board shall certify a 15740
copy of it to the county auditor. The county auditor promptly 15741
shall estimate and certify to the board the average annual 15742
property tax rate required throughout the stated maturity of the 15743
bonds to pay debt charges on the bonds, in the same manner as 15744
under division (C) of section 133.18 of the Revised Code. 15745

(B) After receiving the county auditor's certification 15746
under division (A) of this section, the board of education of 15747
the city, local, or exempted village school district, by a vote 15748
of two-thirds of all its members, may declare by resolution that 15749
the amount of taxes that can be raised within the ten-mill 15750
limitation will be insufficient to provide an adequate amount 15751
for the present and future requirements of the school district; 15752

that it is necessary to issue general obligation bonds of the 15753
school district for permanent improvements and to levy an 15754
additional tax in excess of the ten-mill limitation to pay debt 15755
charges on the bonds and any anticipatory securities; that it is 15756
necessary for a specified number of years or for a continuing 15757
period of time to levy additional taxes in excess of the ten- 15758
mill limitation to provide funds for the acquisition, 15759
construction, enlargement, renovation, and financing of 15760
permanent improvements or to pay for current operating expenses, 15761
or both; and that the question of the bonds and taxes shall be 15762
submitted to the electors of the school district at a special 15763
election, which shall not be earlier than ninety days after 15764
certification of the resolution to the board of elections, and 15765
the date of which shall be consistent with section 3501.01 of 15766
the Revised Code. The resolution shall specify all of the 15767
following: 15768

(1) The county auditor's estimate of the average annual 15769
property tax rate required throughout the stated maturity of the 15770
bonds to pay debt charges on the bonds; 15771

(2) The proposed rate of the tax, if any, for current 15772
operating expenses, the first year the tax will be levied, and 15773
the number of years it will be levied, or that it will be levied 15774
for a continuing period of time; 15775

(3) The proposed rate of the tax, if any, for permanent 15776
improvements, the first year the tax will be levied, and the 15777
number of years it will be levied, or that it will be levied for 15778
a continuing period of time. 15779

The resolution shall apportion the annual rate of the tax 15780
between current operating expenses and permanent improvements, 15781
if both taxes are proposed. The apportionment may but need not 15782

be the same for each year of the tax, but the respective 15783
portions of the rate actually levied each year for current 15784
operating expenses and permanent improvements shall be limited 15785
by the apportionment. The resolution shall go into immediate 15786
effect upon its passage, and no publication of it is necessary 15787
other than that provided in the notice of election. The board of 15788
education shall certify a copy of the resolution, along with 15789
copies of the auditor's estimate and its resolution under 15790
division (A) of this section, to the board of elections 15791
immediately after its adoption. 15792

(C) The board of elections shall make the arrangements for 15793
the submission to the electors of the school district of the 15794
question proposed under division (B) or (J) of this section, and 15795
the election shall be conducted, canvassed, and certified in the 15796
same manner as regular elections in the district for the 15797
election of county officers. The resolution shall be put before 15798
the electors as one ballot question, with a favorable vote 15799
indicating approval of the bond issue, the levy to pay debt 15800
charges on the bonds and any anticipatory securities, the 15801
current operating expenses levy, the permanent improvements 15802
levy, and the levy for the current expenses of a qualifying 15803
school district and of partnering community schools, as those 15804
levies may be proposed. The board of elections shall publish 15805
notice of the election in a newspaper of general circulation in 15806
the school district once a week for two consecutive weeks, or as 15807
provided in section 7.16 of the Revised Code, prior to the 15808
election. If a board of elections operates and maintains a web 15809
site, that board also shall post notice of the election on its 15810
web site for thirty days prior to the election. The notice of 15811
election shall state all of the following: 15812

(1) The principal amount of the proposed bond issue; 15813

(2) The permanent improvements for which the bonds are to be issued;	15814 15815
(3) The maximum number of years over which the principal of the bonds may be paid;	15816 15817
(4) The estimated additional average annual property tax rate to pay the debt charges on the bonds, as certified by the county auditor;	15818 15819 15820
(5) The proposed rate of the additional tax, if any, for current operating expenses and, if the question is proposed under division (J) of this section, the portion of the rate to be allocated to the school district and the portion to be allocated to partnering community schools;	15821 15822 15823 15824 15825
(6) The number of years the current operating expenses tax will be in effect, or that it will be in effect for a continuing period of time;	15826 15827 15828
(7) The proposed rate of the additional tax, if any, for permanent improvements;	15829 15830
(8) The number of years the permanent improvements tax will be in effect, or that it will be in effect for a continuing period of time;	15831 15832 15833
(9) The time and place of the special election.	15834
(D) The form of the ballot for an election under this section is as follows:	15835 15836
"Shall the school district be authorized to do the following:	15837 15838
(1) Issue bonds for the purpose of in the principal amount of \$....., to be repaid annually over a	15839 15840

maximum period of years, and levy a property tax outside 15841
the ten-mill limitation, estimated by the county auditor to 15842
average over the bond repayment period mills for each one 15843
dollar of tax valuation, which amounts to (rate expressed 15844
in cents or dollars and cents, such as "36 cents" or "\$1.41") 15845
for each \$100 of tax valuation, to pay the annual debt charges 15846
on the bonds, and to pay debt charges on any notes issued in 15847
anticipation of those bonds?" 15848

If either a levy for permanent improvements or a levy for 15849
current operating expenses is proposed, or both are proposed, 15850
the ballot also shall contain the following language, as 15851
appropriate: 15852

"(2) Levy an additional property tax to provide funds for 15853
the acquisition, construction, enlargement, renovation, and 15854
financing of permanent improvements at a rate not 15855
exceeding mills for each one dollar of tax valuation, 15856
which amounts to (rate expressed in cents or dollars and 15857
cents) for each \$100 of tax valuation, for (number of 15858
years of the levy, or a continuing period of time)? 15859

(3) Levy an additional property tax to pay current 15860
operating expenses at a rate not exceeding mills for 15861
each one dollar of tax valuation, which amounts to (rate 15862
expressed in cents or dollars and cents) for each \$100 of tax 15863
valuation, for (number of years of the levy, or a 15864
continuing period of time)? 15865

15866

FOR THE BOND ISSUE AND LEVY (OR LEVIES)	15867
AGAINST THE BOND ISSUE AND LEVY (OR LEVIES)	15868

" 15869

If the question is proposed under division (J) of this section, the form of the ballot shall be modified as prescribed by division (J) (4) of this section.

(E) The board of elections promptly shall certify the results of the election to the tax commissioner and the county auditor of the county in which the school district is located. If a majority of the electors voting on the question vote for it, the board of education may proceed with issuance of the bonds and with the levy and collection of the property tax or taxes at the additional rate or any lesser rate in excess of the ten-mill limitation. Any securities issued by the board of education under this section are Chapter 133. securities, as that term is defined in section 133.01 of the Revised Code.

(F) (1) After the approval of a tax for current operating expenses under this section and prior to the time the first collection and distribution from the levy can be made, the board of education may anticipate a fraction of the proceeds of such levy and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the tax to be collected during the first year of the levy.

(2) After the approval of a tax under this section for permanent improvements having a specific purpose, the board of education may anticipate a fraction of the proceeds of such tax and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the tax remaining to be collected in each year over a period of five years after issuance of the notes.

(3) After the approval of a tax under this section for general permanent improvements as defined under section 5705.21 of the Revised Code, the board of education may anticipate a

fraction of the proceeds of such tax and issue anticipation 15900
notes in a principal amount not exceeding fifty per cent of the 15901
total estimated proceeds of the tax to be collected in each year 15902
over a specified period of years, not exceeding ten, after 15903
issuance of the notes. 15904

Anticipation notes under this section shall be issued as 15905
provided in section 133.24 of the Revised Code. Notes issued 15906
under division (F) (1) or (2) of this section shall have 15907
principal payments during each year after the year of their 15908
issuance over a period not to exceed five years, and may have a 15909
principal payment in the year of their issuance. Notes issued 15910
under division (F) (3) of this section shall have principal 15911
payments during each year after the year of their issuance over 15912
a period not to exceed ten years, and may have a principal 15913
payment in the year of their issuance. 15914

(G) A tax for current operating expenses or for permanent 15915
improvements levied under this section for a specified number of 15916
years may be renewed or replaced in the same manner as a tax for 15917
current operating expenses or for permanent improvements levied 15918
under section 5705.21 of the Revised Code. A tax for current 15919
operating expenses or for permanent improvements levied under 15920
this section for a continuing period of time may be decreased in 15921
accordance with section 5705.261 of the Revised Code. 15922

(H) The submission of a question to the electors under 15923
this section is subject to the limitation on the number of 15924
elections that can be held in a year under section 5705.214 of 15925
the Revised Code. 15926

(I) A school district board of education proposing a 15927
ballot measure under this section to generate local resources 15928
for a project under the school building assistance expedited 15929

local partnership program under section 3318.36 of the Revised Code may combine the questions under division (D) of this section with a question for the levy of a property tax to generate moneys for maintenance of the classroom facilities acquired under that project as prescribed in section 3318.361 of the Revised Code.

(J) (1) After receiving the county auditor's certification under division (A) of this section, the board of education of a qualifying school district, by a vote of two-thirds of all its members, may declare by resolution that it is necessary to levy a tax in excess of the ten-mill limitation for the purpose of paying the current expenses of the school district and of partnering community schools, as defined in section 5705.21 of the Revised Code; that it is necessary to issue general obligation bonds of the school district for permanent improvements of the district and to levy an additional tax in excess of the ten-mill limitation to pay debt charges on the bonds and any anticipatory securities; and that the question of the bonds and taxes shall be submitted to the electors of the school district at a special election, which shall not be earlier than ninety days after certification of the resolution to the board of elections, and the date of which shall be consistent with section 3505.01 of the Revised Code.

The levy of taxes for the current expenses of a partnering community school under division (J) of this section and the distribution of proceeds from the tax by a qualifying school district to partnering community schools is hereby determined to be a proper public purpose.

(2) The tax for the current expenses of the school district and of partnering community schools is subject to the

requirements of divisions (B) (3), (4), and (5) of section 15960
5705.21 of the Revised Code. 15961

(3) In addition to the required specifications of the 15962
resolution under division (B) of this section, the resolution 15963
shall express the rate of the tax in mills per dollar of taxable 15964
value, state the number of the mills to be levied for the 15965
current expenses of the partnering community schools and the 15966
number of the mills to be levied for the current expenses of the 15967
school district, specify the number of years (not exceeding ten) 15968
the tax will be levied or that it will be levied for a 15969
continuing period of time, and state the first year the tax will 15970
be levied. 15971

The resolution shall go into immediate effect upon its 15972
passage, and no publication of it is necessary other than that 15973
provided in the notice of election. The board of education shall 15974
certify a copy of the resolution, along with copies of the 15975
auditor's estimate and its resolution under division (A) of this 15976
section, to the board of elections immediately after its 15977
adoption. 15978

(4) The form of the ballot shall be modified by replacing 15979
the ballot form set forth in division (D) (3) of this section 15980
with the following: 15981

"Levy an additional property tax for the purpose of the 15982
current expenses of the school district and of partnering 15983
community schools at a rate not exceeding (insert the 15984
number of mills) mills for each one dollar of valuation (of 15985
which (insert the number of mills to be allocated to 15986
partnering community schools) mills is to be allocated to 15987
partnering community schools), which amounts to (insert 15988
the rate expressed in dollars and cents) for each one hundred 15989

dollars of valuation, for (insert the number of years the 15990
levy is to be imposed, or that it will be levied for a 15991
continuing period of time)? 15992

FOR THE BOND ISSUE AND LEVY (OR LEVIES)
AGAINST THE BOND ISSUE AND LEVY (OR LEVIES)

15993
15994
15995

" 15996

(5) After the approval of a tax for the current expenses 15997
of the school district and of partnering community schools under 15998
division (J) of this section, and prior to the time the first 15999
collection and distribution from the levy can be made, the board 16000
of education may anticipate a fraction of the proceeds of the 16001
levy for the current expenses of the school district and issue 16002
anticipation notes in a principal amount not exceeding fifty per 16003
cent of the estimated proceeds of the levy to be collected 16004
during the first year of the levy and allocated to the school 16005
district. The portion of levy proceeds to be allocated to 16006
partnering community schools shall not be included in the 16007
estimated proceeds anticipated under this division and shall not 16008
be used to pay debt charges on any anticipation notes. 16009

The notes shall be issued as provided in section 133.24 of 16010
the Revised Code, shall have principal payments during each year 16011
after the year of their issuance over a period not to exceed 16012
five years, and may have a principal payment in the year of 16013
their issuance. 16014

(6) A tax for the current expenses of the school district 16015
and of partnering community schools levied under division (J) of 16016
this section for a specified number of years may be renewed or 16017
replaced in the same manner as a tax for the current expenses of 16018

a school district and of partnering community schools levied 16019
under division (B) of section 5705.21 of the Revised Code. A tax 16020
for the current expenses of the school district and of 16021
partnering community schools levied under this division for a 16022
continuing period of time may be decreased in accordance with 16023
section 5705.261 of the Revised Code. 16024

(7) The proceeds from the issuance of the general 16025
obligation bonds under division (J) of this section shall be 16026
used solely to pay for permanent improvements of the school 16027
district and not for permanent improvements of partnering 16028
community schools. 16029

(K) For tax year 2020 and every tax year thereafter, the 16030
board of education of a city, local, or exempted village school 16031
district shall not levy a tax under the authority of this 16032
section, regardless of the tax year to which the tax first 16033
applies. 16034

Sec. 5705.219. (A) As used in this section: 16035

(1) "Eligible school district" means a city, local, or 16036
exempted village school district in which the taxes charged and 16037
payable for current expenses on residential/agricultural real 16038
property in the tax year preceding the year in which the levy 16039
authorized by this section will be submitted for elector 16040
approval or rejection are greater than two per cent of the 16041
taxable value of the residential/agricultural real property. 16042

(2) "Residential/agricultural real property" and 16043
"nonresidential/agricultural real property" means the property 16044
classified as such under section 5713.041 of the Revised Code. 16045

(3) "Effective tax rate" and "taxes charged and payable" 16046
have the same meanings as in division (B) of section 319.301 of 16047

the Revised Code. 16048

(B) On or after January 1, 2010, but before January 1, 16049
2015, the board of education of an eligible school district, by 16050
a vote of two-thirds of all its members, may adopt a resolution 16051
proposing to convert existing levies imposed for the purpose of 16052
current expenses into a levy raising a specified amount of tax 16053
money by repealing all or a portion of one or more of those 16054
existing levies and imposing a levy in excess of the ten-mill 16055
limitation that will raise a specified amount of money for 16056
current expenses of the district. 16057

The board of education shall certify a copy of the 16058
resolution to the tax commissioner not later than one hundred 16059
five days before the election upon which the repeal and levy 16060
authorized by this section will be proposed to the electors. 16061
Within ten days after receiving the copy of the resolution, the 16062
tax commissioner shall determine each of the following and 16063
certify the determinations to the board of education: 16064

(1) The dollar amount to be raised by the proposed levy, 16065
which shall be the product of: 16066

(a) The difference between the aggregate effective tax 16067
rate for residential/agricultural real property for the tax year 16068
preceding the year in which the repeal and levy will be proposed 16069
to the electors and twenty mills per dollar of taxable value; 16070

(b) The total taxable value of all property on the tax 16071
list of real and public utility property for the tax year 16072
preceding the year in which the repeal and levy will be proposed 16073
to the electors. 16074

(2) The estimated tax rate of the proposed levy. 16075

(3) The existing levies and any portion of an existing 16076

levy to be repealed upon approval of the question. Levies shall 16077
be repealed in reverse chronological order from most recently 16078
imposed to least recently imposed until the sum of the effective 16079
tax rates repealed for residential/agricultural real property is 16080
equal to the difference calculated in division (B) (1) (a) of this 16081
section. 16082

(4) The sum of the following: 16083

(a) The total taxable value of nonresidential/agricultural 16084
real property for the tax year preceding the year in which the 16085
repeal and levy will be proposed to the electors multiplied by 16086
the difference between (i) the aggregate effective tax rate for 16087
nonresidential/agricultural real property for the existing 16088
levies and any portion of an existing levy to be repealed and 16089
(ii) the amount determined under division (B) (1) (a) of this 16090
section, but not less than zero; 16091

(b) The total taxable value of public utility tangible 16092
personal property for the tax year preceding the year in which 16093
the repeal and levy will be proposed to the electors multiplied 16094
by the difference between (i) the aggregate voted tax rate for 16095
the existing levies and any portion of an existing levy to be 16096
repealed and (ii) the amount determined under division (B) (1) (a) 16097
of this section, but not less than zero. 16098

(C) Upon receipt of the certification from the tax 16099
commissioner under division (B) of this section, a majority of 16100
the members of the board of education may adopt a resolution 16101
proposing the repeal of the existing levies as identified in the 16102
certification and the imposition of a levy in excess of the ten- 16103
mill limitation that will raise annually the amount certified by 16104
the commissioner. If the board determines that the tax should be 16105
for an amount less than that certified by the commissioner, the 16106

board may request that the commissioner redetermine the rate 16107
under division (B) (2) of this section on the basis of the lesser 16108
amount the levy is to raise as specified by the board. The 16109
amount certified under division (B) (4) and the levies to be 16110
repealed as certified under division (B) (3) of this section 16111
shall not be redetermined. Within ten days after receiving a 16112
timely request specifying the lesser amount to be raised by the 16113
levy, the commissioner shall redetermine the rate and recertify 16114
it to the board as otherwise provided in division (B) of this 16115
section. Only one such request may be made by the board of 16116
education of an eligible school district. 16117

The resolution shall state the first calendar year in 16118
which the levy will be due; the existing levies and any portion 16119
of an existing levy that will be repealed, as certified by the 16120
commissioner; the term of the levy expressed in years, which may 16121
be any number not exceeding ten, or that it will be levied for a 16122
continuing period of time; and the date of the election, which 16123
shall be the date of a primary or general election. 16124

Immediately upon its passage, the resolution shall go into 16125
effect and shall be certified by the board of education to the 16126
county auditor of the proper county. The county auditor and the 16127
board of education shall proceed as required under section 16128
5705.195 of the Revised Code. No publication of the resolution 16129
is necessary other than that provided for in the notice of 16130
election. Section 5705.196 of the Revised Code shall govern the 16131
matters concerning the election. The submission of a question to 16132
the electors under this section is subject to the limitation on 16133
the number of election dates established by section 5705.214 of 16134
the Revised Code. 16135

(D) The form of the ballot to be used at the election 16136

provided for in this section shall be as follows: 16137

"Shall the existing levy of (insert the voted 16138
millage rate of the levy to be repealed), currently being 16139
charged against residential and agricultural property by 16140
the (insert the name of school district) at a rate of 16141
..... (insert the residential/agricultural real property 16142
effective tax rate of the levy being repealed) for the purpose 16143
of (insert the purpose of the existing levy) be 16144
repealed, and shall a levy be imposed by the (insert 16145
the name of school district) in excess of the ten-mill 16146
limitation for the necessary requirements of the school district 16147
in the sum of (insert the annual amount the levy is 16148
to produce), estimated by the tax commissioner to 16149
require (insert the number of mills) mills for each 16150
one dollar of valuation, which amounts to (insert the 16151
rate expressed in dollars and cents) for each one hundred 16152
dollars of valuation for the initial year of the tax, for a 16153
period of (insert the number of years the levy is to 16154
be imposed, or that it will be levied for a continuing period of 16155
time), commencing in (insert the first year the tax 16156
is to be levied), first due in calendar year (insert 16157
the first calendar year in which the tax shall be due)? 16158

16159

16160

FOR THE REPEAL AND TAX
AGAINST THE REPEAL AND TAX

16161

16162

If the question submitted is a proposal to repeal all or a 16163
portion of more than one existing levy, the form of the ballot 16164
shall be modified by substituting the statement "shall the 16165
existing levy of" with "shall existing levies of" and inserting 16166

the aggregate voted and aggregate effective tax rates to be 16167
repealed. 16168

(E) If a majority of the electors voting on the question 16169
submitted in an election vote in favor of the repeal and levy, 16170
the result shall be certified immediately after the canvass by 16171
the board of elections to the board of education. The board of 16172
education may make the levy necessary to raise the amount 16173
specified in the resolution for the purpose stated in the 16174
resolution and shall certify it to the county auditor, who shall 16175
extend it on the current year tax lists for collection. After 16176
the first year, the levy shall be included in the annual tax 16177
budget that is certified to the county budget commission. 16178

(F) A levy imposed under this section for a continuing 16179
period of time may be decreased or repealed pursuant to section 16180
5705.261 of the Revised Code. If a levy imposed under this 16181
section is decreased, the amount calculated under division (B) 16182
(4) of this section and paid under section 5705.2110 of the 16183
Revised Code shall be decreased by the same proportion as the 16184
levy is decreased. If the levy is repealed, no further payments 16185
shall be made to the district under that section. 16186

(G) At any time, the board of education, by a vote of two- 16187
thirds of all of its members, may adopt a resolution to renew a 16188
tax levied under this section. The resolution shall provide for 16189
levying the tax and specifically all of the following: 16190

(1) That the tax shall be called, and designated on the 16191
ballot as, a renewal levy; 16192

(2) The amount of the renewal tax, which shall be no more 16193
than the amount of tax previously collected; 16194

(3) The number of years, not to exceed ten, that the 16195

renewal tax will be levied, or that it will be levied for a 16196
continuing period of time; 16197

(4) That the purpose of the renewal tax is for current 16198
expenses. 16199

The board shall certify a copy of the resolution to the 16200
board of elections not later than ninety days before the date of 16201
the election at which the question is to be submitted, which 16202
shall be the date of a primary or general election. 16203

(H) The form of the ballot to be used at the election on 16204
the question of renewing a levy under this section shall be as 16205
follows: 16206

"Shall a tax levy renewing an existing levy of 16207
(insert the annual dollar amount the levy is to produce each 16208
year), estimated to require (insert the number of 16209
mills) mills for each one dollar of valuation be imposed by 16210
the (insert the name of school district) for the 16211
purpose of current expenses for a period of (insert 16212
the number of years the levy is to be imposed, or that it will 16213
be levied for a continuing period of time), commencing 16214
in (insert the first year the tax is to be levied), 16215
first due in calendar year (insert the first calendar 16216
year in which the tax shall be due)? 16217

FOR THE RENEWAL OF THE TAX LEVY
AGAINST THE RENEWAL OF THE TAX LEVY

" 16221

If the levy submitted is to be for less than the amount of 16222
money previously collected, the form of the ballot shall be 16223

modified to add "and reducing" after "renewing" and to add 16224
before "estimated to require" the statement "be approved at a 16225
tax rate necessary to produce (insert the lower 16226
annual dollar amount the levy is to produce each year)." 16227

(I) For tax year 2020 and every tax year thereafter, the 16228
board of education of an eligible school district shall not levy 16229
a tax under the authority of this section, regardless of the tax 16230
year to which the tax first applies. 16231

Sec. 5705.2111. (A) If the board of directors of a 16232
regional student education district created under section 16233
3313.83 of the Revised Code desires to levy a tax in excess of 16234
the ten-mill limitation throughout the district for the purpose 16235
of funding the services to be provided by the district to 16236
students enrolled in the school districts of which the district 16237
is composed and their immediate family members, the board shall 16238
propose the levy to each of the boards of education of those 16239
school districts. The proposal shall specify the rate or amount 16240
of the tax, the number of years the tax will be levied or that 16241
it will be levied for a continuing period of time, and that the 16242
aggregate rate of the tax shall not exceed three mills per 16243
dollar of taxable value in the regional student education 16244
district. 16245

(B) (1) If a majority of the boards of education of the 16246
school districts of which the regional student education 16247
district is composed approves the proposal for the tax levy, the 16248
board of directors of the regional student education district 16249
may adopt a resolution approved by a majority of the board's 16250
full membership declaring the necessity of levying the proposed 16251
tax in excess of the ten-mill limitation throughout the district 16252
for the purpose of funding the services to be provided by the 16253

district to students enrolled in the school districts of which 16254
the district is composed and their immediate family members. The 16255
resolution shall provide for the question of the tax to be 16256
submitted to the electors of the district at a general, primary, 16257
or special election on a day to be specified in the resolution 16258
that is consistent with the requirements of section 3501.01 of 16259
the Revised Code and that occurs at least ninety days after the 16260
resolution is certified to the board of elections. The 16261
resolution shall specify the rate or amount of the tax and the 16262
number of years the tax will be levied or that the tax will be 16263
levied for a continuing period of time. The aggregate rate of 16264
tax levied by a regional student education district under this 16265
section at any time shall not exceed three mills per dollar of 16266
taxable value in the district. A tax levied under this section 16267
may be renewed, subject to section 5705.25 of the Revised Code, 16268
~~or replaced as provided in section 5705.192 of the Revised Code.~~ 16269

(2) The resolution shall take effect immediately upon 16270
passage, and no publication of the resolution is necessary other 16271
than that provided in the notice of election. The resolution 16272
shall be certified and submitted in the manner provided under 16273
section 5705.25 of the Revised Code, and that section governs 16274
the arrangements governing submission of the question and other 16275
matters concerning the election. 16276

(C) For tax year 2020 and every tax year thereafter, the 16277
board of directors of a regional student education district 16278
shall not levy a tax under the authority of this section, 16279
regardless of the tax year to which the tax first applies. 16280

Sec. 5705.2112. (A) As used in this section and section 16281
5705.2113 of the Revised Code: 16282

(1) "Qualifying partnership" has the same meaning as in 16283

section 3318.71 of the Revised Code. 16284

(2) "Fiscal board" means the board of education of the 16285
school district that is selected as the fiscal agent of a 16286
qualifying partnership under division (D) of section 3318.71 of 16287
the Revised Code. 16288

(3) "Participating school district" means a city, local, 16289
exempted village, cooperative education, or joint vocational 16290
school district that is a party to the qualifying partnership 16291
agreement described in section 3318.71 of the Revised Code. 16292

(4) "Tax distribution" means a distribution of proceeds of 16293
the tax authorized by this section under section 321.24 of the 16294
Revised Code and distributions that are attributable to that tax 16295
under sections 323.156 and 4503.068 of the Revised Code or other 16296
applicable law. 16297

(5) "Acquisition of classroom facilities" has the same 16298
meaning as in section 3318.01 of the Revised Code. 16299

(B) The fiscal board of a qualifying partnership may levy 16300
a tax under this section in excess of the ten-mill limitation 16301
for the purpose of funding the acquisition of classroom 16302
facilities that benefit the qualifying partnership. The tax is 16303
subject to the approval of the electors of all participating 16304
school districts. Before proposing the tax to such electors, the 16305
fiscal board shall obtain identical resolutions adopted by two- 16306
thirds of the members of the board of education of each 16307
participating school district. The resolutions shall specify all 16308
of the following: 16309

(1) The rate of the levy; 16310

(2) The purpose of the levy, which shall be confined to 16311
the acquisition of classroom facilities; 16312

(3) The number of years during which the levy shall be in effect, which shall be for any number of years not exceeding ten;

(4) That the question of the levy shall be submitted to the electors of each participating school district at a special election;

(5) The date that such special election shall be held, which shall not be earlier than ninety days after the resolutions are certified to the board or boards of elections under division (C) of this section and which shall be consistent with the requirements of section 3501.01 of the Revised Code.

(C) A resolution adopted under division (B) of this section shall go into immediate effect upon its passage, and no publication of the resolution shall be necessary other than that provided for in the notice of election. Upon passing such a resolution, the board of education of a participating school district shall certify a copy of the resolution to the fiscal board of the qualifying partnership. Once the fiscal board receives an identical resolution from each participating school district, the fiscal board shall certify copies of such resolutions to the board of elections of the proper county or counties in the manner provided by section 5705.25 of the Revised Code. That section shall govern the arrangements for the submission of the levy to the electors of each participating school district and other matters concerning the election to which that section refers, including publication of notice of the election, except that the election shall be held on the date specified in the resolutions and the notice shall be published in newspapers of general circulation in all the participating school districts.

The question of the levy shall be submitted as a single ballot issue to the electors of all the participating school districts. If a majority of all such electors voting on the question so submitted in the election vote in favor of the levy, the fiscal board may make the necessary levy within the territory of the participating school districts at the additional rate, or at any lesser rate in excess of the ten-mill limitation on the tax list, for the purpose stated in the resolutions.

The submission of questions to the electors under this section is subject to the limitation on the number of election dates established by section 5705.214 of the Revised Code.

(D) Each tax distribution shall be deposited to a special fund, established for the purposes described in the resolutions proposing the tax levy, in the county treasury of the county in which the fiscal board of the qualifying partnership is located. The fiscal board shall be the custodian of the amounts deposited to such fund and shall have the same rights and responsibilities with respect to the fund as boards of education do with respect to other levy revenues.

(E) The levy of a tax under this section for the purpose of funding the acquisition of classroom facilities benefiting a qualifying partnership is hereby determined to be a proper public purpose. For the purposes of Chapter 3317. of the Revised Code or other laws referring to the "taxes charged and payable" for a school district, the taxes charged and payable for a levy authorized under this section are not included in the taxes charged and payable for any participating school district. The taxes charged and payable for a levy authorized under this section shall not affect the calculation of "state education

aid," as defined in section 5751.20 of the Revised Code, for any 16373
participating school district. 16374

(F) (1) After the approval of a levy under this section for 16375
a specified number of years, the fiscal board of a qualifying 16376
partnership may anticipate a fraction of the proceeds of the 16377
levy and issue anticipation notes in a principal amount not 16378
exceeding seventy-five per cent of the total estimated proceeds 16379
of the levy remaining to be collected in each year over a period 16380
of ten years after the issuance of the notes. 16381

The notes shall be issued as provided in section 133.24 of 16382
the Revised Code, shall have principal payments during each year 16383
after the year of their issuance over a period not to exceed ten 16384
years, and may have a principal payment in the year of their 16385
issuance. 16386

(2) The fiscal board of a qualifying partnership is a 16387
"taxing authority" for the purposes of Chapter 133. of the 16388
Revised Code with respect to the tax and securities authorized 16389
under this section, and the treasurer of the school district 16390
serving as the fiscal board is the fiscal officer for the 16391
purposes of that chapter. 16392

(G) For tax year 2020 and every tax year thereafter, the 16393
fiscal board of a qualifying partnership shall not levy a tax 16394
under the authority of this section, regardless of the tax year 16395
to which the tax first applies. 16396

Sec. 5705.2113. The fiscal board of a qualifying 16397
partnership may declare that it is necessary to issue general 16398
obligation bonds for the purpose of acquiring classroom 16399
facilities and necessary appurtenances and to levy a tax in 16400
excess of the ten-mill limitation to pay debt charges on the 16401

bonds as provided in section 133.18 of the Revised Code, subject 16402
to the following: 16403

(A) The issuance of the bonds and the levy of the tax is 16404
subject to approval by a majority of the electors in the 16405
combined territory of all participating school districts, not 16406
necessarily by a majority of electors in each participating 16407
school district. 16408

(B) Before proposing the question of issuing bonds to the 16409
electors, the fiscal board shall obtain identical resolutions 16410
adopted by a majority of the members of the board of education 16411
of each participating school district specifying all of the 16412
matters required by division (B) of section 133.18 of the 16413
Revised Code. 16414

(C) The maximum maturity of the bonds shall be fifteen 16415
years, notwithstanding section 133.20 of the Revised Code. 16416

(D) The bonds are Chapter 133. securities for the purposes 16417
of Chapter 133. of the Revised Code and other law applying to 16418
Chapter 133. securities, except as otherwise provided in this 16419
section. 16420

(E) The combined territory and tax valuation of all 16421
participating school districts is the territory and tax 16422
valuation of the subdivision for the purposes of that section. 16423

(F) The fiscal board is a "taxing authority" for the 16424
purposes of Chapter 133. of the Revised Code with respect to the 16425
tax and bonds authorized under this section, and the treasurer 16426
of the school district serving as the fiscal board is the fiscal 16427
officer for the purposes of that chapter. 16428

(G) For tax year 2020 and every tax year thereafter, the 16429
fiscal board of a qualifying partnership shall not levy a tax 16430

under the authority of this section, regardless of the tax year 16431
to which the tax first applies. 16432

Sec. 5705.28. (A) Except as provided in division (B) (1) or 16433
(2) of this section or in section 5705.281 of the Revised Code, 16434
the taxing authority of each subdivision or other taxing unit 16435
shall adopt a tax budget for the next succeeding fiscal year: 16436

(1) On or before the fifteenth day of January in the case 16437
of school districts and the city of Cincinnati; 16438

(2) On or before the fifteenth day of July in the case of 16439
all other subdivisions and taxing units. 16440

(B) (1) Before the first day of June in each year, the 16441
board of trustees of a school library district entitled to 16442
participate in any appropriation or revenue of a school district 16443
or to have a tax proposed by the board of education of a school 16444
district shall file with the board of education of the school 16445
district a tax budget for the ensuing fiscal year. On or before 16446
the fifteenth day of July in each year, the board of education 16447
of a school district to which a school library district tax 16448
budget was submitted under this division shall adopt such tax 16449
budget on behalf of the library district, but such budget shall 16450
not be part of the school district's tax budget. 16451

(2) (a) The taxing authority of a taxing unit that does not 16452
levy a tax is not required to adopt a tax budget pursuant to 16453
division (A) of this section. Instead, ~~on or before the~~ 16454
~~fifteenth day of July each year,~~ such taxing authority shall 16455
adopt an operating budget for the taxing unit for the ensuing 16456
fiscal year on or before one of the following dates: 16457

(i) On or before the fifteenth day of January in the case 16458
of school districts and the city of Cincinnati; 16459

(ii) On or before the fifteenth day of July in the case of 16460
all other subdivisions and taxing units. The- 16461

The operating budget shall include an estimate of receipts 16462
from all sources, a statement of all taxing unit expenses that 16463
are anticipated to occur, and the amount required for debt 16464
charges during the fiscal year. The operating budget is not 16465
required to be filed with the county auditor or the county 16466
budget commission. 16467

(b) Except for this section and sections 5705.36, 5705.38, 16468
5705.40, 5705.41, 5705.43, 5705.44, and 5705.45 of the Revised 16469
Code, a taxing unit that does not levy a tax is not a taxing 16470
unit for purposes of Chapter 5705. of the Revised Code. 16471
Documents prepared in accordance with such sections are not 16472
required to be filed with the county auditor or county budget 16473
commission. 16474

(c) The total appropriations from each fund of a taxing 16475
unit that does not levy a tax shall not exceed the total 16476
estimated revenue available for expenditures from the fund, and 16477
appropriations shall be made from each fund only for the 16478
purposes for which the fund is established. 16479

(C) (1) To assist in the preparation of the tax budget, the 16480
head of each department, board, commission, and district 16481
authority entitled to participate in any appropriation or 16482
revenue of a subdivision shall file with the taxing authority, 16483
or in the case of a municipal corporation, with its chief 16484
executive officer, before the forty-fifth day prior to the date 16485
on which the budget must be adopted, an estimate of contemplated 16486
revenue and expenditures for the ensuing fiscal year, in such 16487
form as is prescribed by the taxing authority of the subdivision 16488
or by the auditor of state. The taxing authority shall include 16489

in its budget of expenditures the full amounts requested by 16490
district authorities, not to exceed the amount authorized by 16491
law, if such authorities may fix the amount of revenue they are 16492
to receive from the subdivision. In a municipal corporation in 16493
which a special levy for a municipal university has been 16494
authorized to be levied in excess of the ten-mill limitation, or 16495
is required by the charter of the municipal corporation, the 16496
taxing authority shall include an amount not less than the 16497
estimated yield of such levy, if such amount is requested by the 16498
board of directors of the municipal university. 16499

(2) A county board of developmental disabilities may 16500
include within its estimate of contemplated revenue and 16501
expenditures a reserve balance account in the community 16502
developmental disabilities residential services fund. The 16503
account shall contain money that is not needed to pay for 16504
current expenses for residential services and supported living 16505
but will be needed to pay for expenses for such services in the 16506
future or may be needed for unanticipated emergency expenses. On 16507
the request of the county board of developmental disabilities, 16508
the board of county commissioners shall include such an account 16509
in its budget of expenditures and appropriate money to the 16510
account from residential service moneys for the county board. 16511

(D) The board of trustees of any public library desiring 16512
to participate in the distribution of the county public library 16513
fund shall adopt appropriate rules extending the benefits of the 16514
library service of such library to all the inhabitants of the 16515
county on equal terms, unless such library service is by law 16516
available to all such inhabitants, and shall certify a copy of 16517
such rules to the taxing authority with its estimate of 16518
contemplated revenue and expenditures. Where such rules have 16519
been so certified or where the adoption of such rules is not 16520

required, the taxing authority shall include in its budget of 16521
receipts such amounts as are specified by such board as 16522
contemplated revenue from the county public library fund, and in 16523
its budget of expenditures the full amounts requested therefrom 16524
by such board. No library association, incorporated or 16525
unincorporated, is entitled to participate in the proceeds of 16526
the county public library fund unless such association both was 16527
organized and operating prior to January 1, 1968, and 16528
participated in the distribution of the proceeds of the county 16529
public library fund prior to December 31, 2005. 16530

Sec. 5705.31. The county auditor shall present to the 16531
county budget commission the annual tax budgets submitted under 16532
sections 5705.01 to 5705.47 of the Revised Code, together with 16533
an estimate prepared by the auditor of the amount of any state 16534
levy, the rate of any school tax levy as previously determined, 16535
the tax commissioner's estimate of the amount to be received in 16536
the county public library fund, the tax rates provided under 16537
section 5705.281 of the Revised Code if adoption of the tax 16538
budget was waived under that section, and such other information 16539
as the commission requests or the tax commissioner prescribes. 16540
The budget commission shall examine such budget and ascertain 16541
the total amount proposed to be raised in the county for the 16542
purposes of each subdivision and other taxing units in the 16543
county. 16544

The commission shall ascertain that the following levies 16545
have been properly authorized and, if so authorized, shall 16546
approve them without modification: 16547

(A) All levies in excess of the ten-mill limitation; 16548

(B) All levies for debt charges not provided for by levies 16549
in excess of the ten-mill limitation, including levies necessary 16550

to pay notes issued for emergency purposes; 16551

(C) The levies prescribed by division (B) of sections 16552
742.33 and 742.34 of the Revised Code; 16553

(D) (1) Except as otherwise provided in ~~this division~~ (D) 16554
(2) or (3) of this section, a minimum levy within the ten-mill 16555
limitation for the current expense and debt service of each 16556
subdivision or taxing unit, which shall equal two-thirds of the 16557
average levy for current expenses and debt service allotted 16558
within the fifteen-mill limitation to such subdivision or taxing 16559
unit during the last five years the fifteen-mill limitation was 16560
in effect unless such subdivision or taxing unit requests an 16561
amount requiring a lower rate. ~~Except~~ 16562

(2) No school district, county school financing district, 16563
regional student education district, or qualifying partnership 16564
shall be allotted any portion of the minimum levy calculated 16565
under division (D)(1) of this section for tax year 2020 or any 16566
tax year thereafter except for the number of mills, if any, a 16567
school district levied for library purposes pursuant to sections 16568
3375.17 and 5705.06 of the Revised Code for each of tax years 16569
2018 and 2019. The millage allotted to such districts or 16570
partnerships for tax year 2019 shall not be allotted to any 16571
other subdivision or taxing unit for any subsequent tax year, 16572
even if the total of all the minimum levies within the district 16573
or partnership is less than otherwise allowed under this section 16574
and section 5705.02 of the Revised Code. 16575

(3) Except as provided in section 5705.312 of the Revised 16576
Code, if the levies required in divisions (B) and (C) of this 16577
section for the subdivision or taxing unit equal or exceed the 16578
entire minimum levy of the subdivision as fixed, the minimum 16579
levies of the other subdivisions or taxing units shall be 16580

reduced by the commission to provide for the levies and an 16581
operating levy for the subdivision. Such additional levy shall 16582
be deducted from the minimum levies of each of the other 16583
subdivisions or taxing units, but, for tax years before 2020, 16584
the operating levy for a school district shall not be reduced 16585
below a figure equivalent to forty-five per cent of the millage 16586
available within the ten-mill limitation after all the levies in 16587
divisions (B) and (C) of this section have been provided for. 16588

If a municipal corporation and a township have entered 16589
into an annexation agreement under section 709.192 of the 16590
Revised Code in which they agree to reallocate their shares of 16591
the minimum levies established under this division and if that 16592
annexation agreement is submitted along with the annual tax 16593
budget of both the township and the municipal corporation, then, 16594
when determining the minimum levy under this division, the 16595
auditor shall allocate, to the extent possible, the minimum levy 16596
for that municipal corporation and township in accordance with 16597
their annexation agreement. 16598

(E) The levies prescribed by section 3709.29 of the 16599
Revised Code. 16600

Divisions (A) to (E) of this section are mandatory, and 16601
commissions shall be without discretion to reduce such minimum 16602
levies except as provided in such divisions. 16603

If any debt charge is omitted from the budget, the 16604
commission shall include it therein. 16605

Sec. 5705.311. During any tax year or years within which 16606
any territory annexed to a city or a village is not a part of 16607
the city school district or a school district of which such 16608
village is a part, the minimum levy for such city or village 16609

under section 5705.31 of the Revised Code shall not be 16610
diminished except that in such annexed territory and only during 16611
said tax year or years, and in order to preserve the minimum 16612
levies of overlapping subdivisions under said section so that 16613
the full amount of taxes within the ten-mill limitation may be 16614
levied to the extent possible, the minimum levy of said city or 16615
village shall be the lowest of the following amounts: ~~an amount~~ 16616
~~which when added to the minimum levies of the other overlapping~~ 16617
~~subdivisions equals ten mills, or an~~ 16618

(A) An amount equal to the minimum levy of such city or 16619
village, or an; 16620

(B) An amount equal to the minimum levy theretofore made 16621
in said area for township or municipal purposes; 16622

(C) An amount that when added to the minimum levies of the 16623
other overlapping subdivisions equals ten mills, unless division 16624
(D) (2) of section 5705.31 of the Revised Code applies; if that 16625
division applies, an amount that, when added to the minimum 16626
levies of the other overlapping subdivisions, equals ten mills 16627
minus the number of mills that is not permitted to be allotted 16628
under that division. 16629

Sec. 5705.315. With respect to annexations granted on or 16630
~~after the effective date of this section March 27, 2002,~~ and 16631
during any tax year or years within which any territory annexed 16632
to a municipal corporation is part of a township, the minimum 16633
levy for the municipal corporation and township under section 16634
5705.31 of the Revised Code shall not be diminished, except that 16635
in the annexed territory and only during those tax year or 16636
years, and in order to preserve the minimum levies of 16637
overlapping subdivisions under section 5705.31 of the Revised 16638
Code so that the full amount of taxes within the ten-mill 16639

limitation may be levied to the extent possible, the minimum 16640
levy of the municipal corporation or township shall be the 16641
lowest of the following amounts: 16642

(A) An amount that when added to the minimum levies of the 16643
other overlapping subdivisions equals ten mills, unless division 16644
(D) (2) of section 5705.31 of the Revised Code applies; if that 16645
division applies, an amount that, when added to the minimum 16646
levies of the other overlapping subdivisions, equals ten mills 16647
minus the number of mills that is not permitted to be allotted 16648
under that division; 16649

(B) An amount equal to the minimum levy of the municipal 16650
corporation or township, provided the total minimum levy does 16651
not exceed ten mills. 16652

The municipal corporation and the township may enter into 16653
an agreement to determine the municipal corporation's and the 16654
township's minimum levy under this section. If it cannot be 16655
determined what minimum levy is available to each and no 16656
agreement has been entered into by the municipal corporation and 16657
township, the municipal corporation and township shall each 16658
receive one-half of the millage available for use within the 16659
portion of the territory annexed to the municipal corporation 16660
that remains part of the township. 16661

Sec. 5705.32. (A) The county budget commission shall 16662
adjust the estimated amounts required from the general property 16663
tax for each fund, as shown by the tax budgets or other 16664
information required to be provided under section 5705.281 of 16665
the Revised Code, so as to bring the tax levies required 16666
therefor within the limitations specified in sections 5705.01 to 16667
5705.47 of the Revised Code, for such levies, but no levy shall 16668
be reduced below a minimum fixed by law. The commission may 16669

revise and adjust the estimate of balances and receipts from all 16670
sources for each fund and shall determine the total 16671
appropriations that may be made therefrom. 16672

For tax year 2020 and every tax year thereafter, a county 16673
budget commission shall not allot to a city, local, exempted 16674
village, cooperative education, or joint vocational school 16675
district, a county school financing district, a regional student 16676
education district, or a qualifying partnership any portion of a 16677
tax levied within the ten-mill limitation. 16678

(B) The commission shall fix the amount of the county 16679
public library fund to be distributed to each board of public 16680
library trustees that has qualified under section 5705.28 of the 16681
Revised Code for participation in the proceeds of such fund. The 16682
amount paid to all libraries in the county from such fund shall 16683
never be a smaller per cent of the fund than the average of the 16684
percentages of the county's classified taxes that were 16685
distributed to libraries in 1982, 1983, and 1984, as determined 16686
by the county auditor. The commission shall base the amount for 16687
distribution on the needs of such library for the construction 16688
of new library buildings, parts of buildings, improvements, 16689
operation, maintenance, or other expenses. In determining the 16690
needs of each library board of trustees, and in calculating the 16691
amount to be distributed to any library board of trustees on the 16692
basis of its needs, the commission shall make no reduction in 16693
its allocation from the fund on account of additional revenues 16694
realized by a library from increased taxes or service charges 16695
voted by its electorate, from revenues received through federal 16696
or state grants, projects, or programs, or from grants from 16697
private sources. 16698

(C) Notwithstanding the fact that alternative methods of 16699

financing such needs are available, after fixing the amount to 16700
be distributed to libraries, the commission shall fix the 16701
amount, if any, of the county public library fund to be 16702
distributed to each board of township park commissioners, the 16703
county, and each municipal corporation in accordance with the 16704
following: 16705

(1) Each municipal corporation in the county shall receive 16706
a per cent of the remainder that equals the per cent that the 16707
county auditor determines the classified property taxes 16708
originating in such municipal corporation in 1984 were of the 16709
total of all of the county's classified property taxes in 1984. 16710
The commission may deduct from this amount any amount that the 16711
budget commission allows to the board of township park 16712
commissioners of a township park district, the boundaries of 16713
which are coextensive with or contained within the boundaries of 16714
the municipal corporation. 16715

(2) The county shall receive a per cent of the remainder 16716
that equals the per cent that the county auditor determines the 16717
classified property taxes originating outside of the boundaries 16718
of municipal corporations in the county in 1984 were of the 16719
total of all of the county's classified property taxes in 1984. 16720
The commission may deduct from this amount any amount that the 16721
budget commission allows to the board of township park 16722
commissioners of a township park district, the boundaries of 16723
which are not coextensive with or contained within those of any 16724
municipal corporation in the county. 16725

(D) The commission shall separately set forth the amounts 16726
fixed and determined under divisions (B) and (C) of this section 16727
in the "official certificate of estimated resources," as 16728
provided in section 5705.35 of the Revised Code, and separately 16729

certify such amount to the county auditor who shall be guided 16730
thereby in the distribution of the county public library fund 16731
for and during the fiscal year. In determining such amounts, the 16732
commission shall be guided by the estimate certified by the tax 16733
commissioner and presented by the auditor under section 5705.31 16734
of the Revised Code, as to the total amount of revenue to be 16735
received in the county public library fund during such fiscal 16736
year. 16737

(E) (1) At least five days before the date of any meeting 16738
at which the budget commission plans to discuss the distribution 16739
of the county public library fund, it shall notify each 16740
legislative authority and board of public library trustees, 16741
county commissioners, and township park commissioners eligible 16742
to participate in the distribution of the fund of the date, 16743
time, place, and agenda for the meeting. Any legislative 16744
authority or board entitled to notice under this division may 16745
designate an officer or employee of such legislative authority 16746
or board to whom the commission shall deliver the notice. 16747

(2) Before the final determination of the amount to be 16748
allotted to each subdivision from any source, the commission 16749
shall permit representatives of each subdivision and of each 16750
board of public library trustees to appear before it to explain 16751
its financial needs. 16752

(F) If any public library receives and expends any funds 16753
allocated to it under this section for the construction of new 16754
library buildings or parts of buildings, such library shall be 16755
free and open to the inhabitants of the county in which it is 16756
located. Any board of library trustees that receives funds under 16757
this section and section 5747.48 of the Revised Code shall have 16758
its financial records open for public inspection at all 16759

reasonable times. 16760

Sec. 5705.412. (A) As used in this section, "qualifying 16761
contract" means any agreement for the expenditure of money under 16762
which aggregate payments from the funds included in the school 16763
district's five-year forecast under section 5705.391 of the 16764
Revised Code will exceed the lesser of the following amounts: 16765

(1) Five hundred thousand dollars; 16766

(2) One per cent of the total revenue to be credited in 16767
the current fiscal year to the district's general fund, as 16768
specified in the district's most recent certificate of estimated 16769
resources certified under section 5705.36 of the Revised Code. 16770

(B) (1) Notwithstanding section 5705.41 of the Revised 16771
Code, no school district shall adopt any appropriation measure, 16772
make any qualifying contract, or increase during any school year 16773
any wage or salary schedule unless there is attached thereto a 16774
certificate, signed as required by this section, that the school 16775
district has ~~in effect the authorization to levy taxes including~~ 16776
~~the renewal or replacement of existing levies which, when~~ 16777
~~combined with the estimated revenue from all other sources~~ 16778
available to the district at the time of certification, are as 16779
is sufficient to provide the operating revenues necessary to 16780
enable the district to maintain all personnel and programs for 16781
all the days set forth in its adopted school calendars for the 16782
current fiscal year and for a number of days in succeeding 16783
fiscal years equal to the number of days instruction was held or 16784
is scheduled for the current fiscal year, as follows: 16785

(a) A certificate attached to an appropriation measure 16786
under this section shall cover only the fiscal year in which the 16787
appropriation measure is effective ~~and shall not consider the~~ 16788

~~renewal or replacement of an existing levy as the authority to~~ 16789
~~levy taxes that are subject to appropriation in the current~~ 16790
~~fiscal year unless the renewal or replacement levy has been~~ 16791
~~approved by the electors and is subject to appropriation in the~~ 16792
~~current fiscal year.~~ 16793

(b) A certificate attached, in accordance with this 16794
section, to any qualifying contract shall cover the term of the 16795
contract. 16796

(c) A certificate attached under this section to a wage or 16797
salary schedule shall cover the term of the schedule. 16798

If the board of education has not adopted a school 16799
calendar for the school year beginning on the first day of the 16800
fiscal year in which a certificate is required, the certificate 16801
attached to an appropriation measure shall include the number of 16802
days on which instruction was held in the preceding fiscal year 16803
and other certificates required under this section shall include 16804
that number of days for the fiscal year in which the certificate 16805
is required and any succeeding fiscal years that the certificate 16806
must cover. 16807

The certificate shall be signed by the treasurer and 16808
president of the board of education and the superintendent of 16809
the school district, unless the district is in a state of fiscal 16810
emergency declared under Chapter 3316. of the Revised Code. In 16811
that case, the certificate shall be signed by a member of the 16812
district's financial planning and supervision commission who is 16813
designated by the commission for this purpose. 16814

(2) In lieu of the certificate required under division (B) 16815
of this section, an alternative certificate stating the 16816
following may be attached: 16817

(a) The contract is a multi-year contract for materials, 16818
equipment, or nonpayroll services essential to the education 16819
program of the district; 16820

(b) The multi-year contract demonstrates savings over the 16821
duration of the contract as compared to costs that otherwise 16822
would have been demonstrated in a single year contract, and the 16823
terms will allow the district to reduce the deficit it is 16824
currently facing in future years as demonstrated in its five- 16825
year forecast adopted in accordance with section 5705.391 of the 16826
Revised Code. 16827

The certificate shall be signed by the treasurer and 16828
president of the board of education and the superintendent of 16829
the school district, unless the district is in a state of fiscal 16830
emergency declared under Chapter 3316. of the Revised Code. In 16831
that case, the certificate shall be signed by a member of the 16832
district's financial planning and supervision commission who is 16833
designated by the commission for this purpose. 16834

(C) Every qualifying contract made or wage or salary 16835
schedule adopted or put into effect without such a certificate 16836
shall be void, and no payment of any amount due thereon shall be 16837
made. 16838

(D) The department of education and the auditor of state 16839
jointly shall adopt rules governing the methods by which 16840
treasurers, presidents of boards of education, superintendents, 16841
and members of financial planning and supervision commissions 16842
shall estimate revenue and determine whether such revenue is 16843
sufficient to provide necessary operating revenue for the 16844
purpose of making certifications required by this section. 16845

(E) The auditor of state shall be responsible for 16846

determining whether school districts are in compliance with this 16847
section. At the time a school district is audited pursuant to 16848
section 117.11 of the Revised Code, the auditor of state shall 16849
review each certificate issued under this section since the 16850
district's last audit, and the appropriation measure, contract, 16851
or wage and salary schedule to which such certificate was 16852
attached. If the auditor of state determines that a school 16853
district has not complied with this section with respect to any 16854
qualifying contract or wage or salary schedule, the auditor of 16855
state shall notify the prosecuting attorney for the county, the 16856
city director of law, or other chief law officer of the school 16857
district. That officer may file a civil action in any court of 16858
appropriate jurisdiction to seek a declaration that the contract 16859
or wage or salary schedule is void, to recover for the school 16860
district from the payee the amount of payments already made 16861
under it, or both, except that the officer shall not seek to 16862
recover payments made under any collective bargaining agreement 16863
entered into under Chapter 4117. of the Revised Code. If the 16864
officer does not file such an action within one hundred twenty 16865
days after receiving notice of noncompliance from the auditor of 16866
state, any taxpayer may institute the action in the taxpayer's 16867
own name on behalf of the school district. 16868

(F) This section does not apply to any contract or 16869
increase in any wage or salary schedule that is necessary in 16870
order to enable a board of education to comply with division (B) 16871
of section 3317.13 of the Revised Code, provided the contract or 16872
increase does not exceed the amount required to be paid to be in 16873
compliance with such division. 16874

(G) Any officer, employee, or other person who expends or 16875
authorizes the expenditure of any public funds or authorizes or 16876
executes any contract or schedule contrary to this section, 16877

expends or authorizes the expenditure of any public funds on the void contract or schedule, or issues a certificate under this section which contains any false statements is liable to the school district for the full amount paid from the district's funds on the contract or schedule. The officer, employee, or other person is jointly and severally liable in person and upon any official bond that the officer, employee, or other person has given to the school district to the extent of any payments on the void claim, not to exceed ten thousand dollars. However, no officer, employee, or other person shall be liable for a mistaken estimate of available resources made in good faith and based upon reasonable grounds. If an officer, employee, or other person is found to have complied with rules jointly adopted by the department of education and the auditor of state under this section governing methods by which revenue shall be estimated and determined sufficient to provide necessary operating revenue for the purpose of making certifications required by this section, the officer, employee, or other person shall not be liable under this section if the estimates and determinations made according to those rules do not, in fact, conform with actual revenue. The prosecuting attorney of the county, the city director of law, or other chief law officer of the district shall enforce this liability by civil action brought in any court of appropriate jurisdiction in the name of and on behalf of the school district. If the prosecuting attorney, city director of law, or other chief law officer of the district fails, upon the written request of any taxpayer, to institute action for the enforcement of the liability, the attorney general, or the taxpayer in the taxpayer's own name, may institute the action on behalf of the subdivision.

(H) This section does not require the attachment of an

additional certificate beyond that required by section 5705.41 16909
of the Revised Code for current payrolls of, or contracts of 16910
employment with, any employees or officers of the school 16911
district. 16912

This section does not require the attachment of a 16913
certificate to a temporary appropriation measure if all of the 16914
following apply: 16915

(1) The amount appropriated does not exceed twenty-five 16916
per cent of the total amount from all sources available for 16917
expenditure from any fund during the preceding fiscal year; 16918

(2) The measure will not be in effect on or after the 16919
thirtieth day following the earliest date on which the district 16920
may pass an annual appropriation measure; 16921

(3) An amended official certificate of estimated resources 16922
for the current year, if required, has not been certified to the 16923
board of education under division (B) of section 5705.36 of the 16924
Revised Code. 16925

Sec. 5709.081. (A) Real and tangible personal property 16926
owned by a political subdivision that is a public recreational 16927
facility for athletic events shall be exempt from taxation if 16928
all of the following apply: 16929

(1) The property is controlled and managed by a political 16930
subdivision or a county-related corporation or by a similar 16931
corporation under the direct control of a political subdivision 16932
and whose members and trustees are chosen or appointed by the 16933
subdivision; 16934

(2) All revenues and receipts derived by the subdivision 16935
or corporation that controls and manages the property, after 16936
deducting amounts needed to pay necessary expenses for the 16937

operation and management of the property, accrue to the 16938
political subdivision owning the property; 16939

(3) The property is not occupied and used for more than 16940
seven days in any calendar month by any private entity for 16941
profit or for more than a total of fifteen days in any calendar 16942
month by all such private entities for profit; 16943

(4) The property is under the direction and control of the 16944
political subdivision or managing corporation whenever it is 16945
being used by a private entity for profit; 16946

(5) The primary user or users of the property, if such a 16947
primary user exists, are controlled and managed by the political 16948
subdivision or corporation that controls and manages the 16949
property. 16950

(B) Tangible personal property, and all buildings, 16951
structures, fixtures, and improvements of any kind to the land, 16952
that are constructed or, in the case of personal property, 16953
acquired after March 2, 1992, and are part of or used in a 16954
public recreational facility used by a major league professional 16955
athletic team or a class A to class AAA minor league affiliate 16956
of a major league baseball team for a significant portion of its 16957
home schedule, and land acquired by a political subdivision in 16958
1999 for such purposes or originally leased from a political 16959
subdivision, such political subdivision qualifying as such 16960
pursuant to division (H) of this section, in 1998 for such 16961
purposes, are declared to be public property used for a public 16962
purpose and are exempt from taxation, if all of the following 16963
apply: 16964

(1) Such property, or the land upon which such property is 16965
located if such land was originally leased in 1998 from a 16966

political subdivision that qualifies as such pursuant to 16967
division (H) of this section, is owned by one or more political 16968
subdivisions or by a corporation controlled by such 16969
subdivisions; 16970

(2) Such property was or is any of the following: 16971

(a) Constructed or, in the case of personal property, 16972
acquired pursuant to an agreement with a municipal corporation 16973
to implement a development, redevelopment, or renewal plan for 16974
an area declared by the municipal corporation to be a slum or 16975
blighted area, as those terms are defined in section 725.01 of 16976
the Revised Code; 16977

(b) Financed in whole or in part with public obligations 16978
as defined in section 5709.76 of the Revised Code or otherwise 16979
paid for in whole or in part by one or more political 16980
subdivisions; 16981

(c) An improvement or addition to property defined in 16982
division (B) (2) (a) or (b) of this section. 16983

(3) Such property is controlled and managed by either of 16984
the following: 16985

(a) One or more of the political subdivisions or the 16986
corporation that owns it; 16987

(b) A designee, tenant, or agent of such political 16988
subdivision or subdivisions or corporation pursuant to a 16989
management, lease, or similar written agreement. 16990

(4) The primary user or users of such property, if a 16991
primary user or primary users exist, either: 16992

(a) Are controlled and managed by one or more of the 16993
political subdivisions or the corporation that owns the 16994

property; or 16995

(b) Operate under leases, licenses, management agreements, 16996
or similar arrangements with, and providing for the payment of 16997
rents, revenues, or other remuneration to, one or more of the 16998
political subdivisions or the corporation that owns the 16999
property. 17000

(5) Any residual cash accrues to the political subdivision 17001
or subdivisions that own the property or that control the 17002
corporation that owns the property, and is used for the public 17003
purposes of the subdivision or subdivisions. As used in division 17004
(B) (5) of this section, "residual cash" means any revenue and 17005
receipts derived from the property by the political subdivision 17006
or subdivisions or corporation that owns the property and that 17007
are available for unencumbered use by the political subdivision 17008
or subdivisions or corporation, after deducting amounts needed 17009
to make necessary expenditures, pay debt service, and provide 17010
for working capital related to the ownership, management, 17011
operation, and use of the property, including payments of taxes 17012
on the taxable part of the public recreational facility, 17013
contractually obligated payments or deposits into reserves or 17014
otherwise, and service payments under section 307.699 of the 17015
Revised Code. 17016

(C) The exemption provided in division (B) of this section 17017
also applies to both of the following: 17018

(1) The property during its construction or, in the case 17019
of tangible personal property, acquisition during the 17020
construction period, if the owner meets the condition of 17021
division (B) (1) of this section and has agreements that provide 17022
for the satisfaction of all other conditions of division (B) of 17023
this section upon the completion of the construction; 17024

(2) Any improvement or addition made after March 2, 1992, 17025
to a public recreational facility that was constructed before 17026
March 2, 1992, as long as all other conditions in division (B) 17027
of this section are met. 17028

(D) A corporation that owns property exempt from taxation 17029
under division (B) of this section is a public body for the 17030
purposes of section 121.22 of the Revised Code. The 17031
corporation's records are public records for the purposes of 17032
section 149.43 of the Revised Code, except records related to 17033
matters set forth in division (G) of section 121.22 of the 17034
Revised Code and records related to negotiations that are not 17035
yet completed for financing, leases, or other agreements. 17036

(E) The exemption under division (B) of this section 17037
applies to property that is owned by the political subdivision 17038
or subdivisions or the corporation that owns the public 17039
recreational facility. Tangible personal property owned by 17040
users, managers, or lessees of the facility is taxable when used 17041
in the public recreational facility. 17042

(F) All real property constituting a public recreational 17043
facility, including the land on which the facility is situated, 17044
that is owned by a municipal corporation and used primarily by 17045
an independent professional minor league baseball team for a 17046
significant portion of its home schedule is declared to be 17047
public property used for a public purpose, and is exempt from 17048
taxation, if the facility is constructed in 2008 or thereafter, 17049
the team operates at the facility under a lease, license, 17050
management agreement, or similar arrangement with the municipal 17051
corporation that requires the team to pay rent, revenue, or 17052
other remuneration to the municipal corporation, and any 17053
residual cash, as defined in division (B)(5) of this section, 17054

that accrues to the municipal corporation is used for the public 17055
purposes of the municipal corporation. 17056

For the purposes of this division, an independent 17057
professional minor league baseball team is a baseball team that 17058
employs professional players and that is a member of an 17059
established league composed of teams that are not affiliated 17060
with a constituent member club of the association known as major 17061
league baseball. 17062

~~(G) Nothing in this section or in any other section of the 17063
Revised Code prohibits or otherwise precludes an agreement 17064
between a political subdivision, or a corporation controlled by 17065
a political subdivision, that owns or operates a public 17066
recreational facility that is exempted from taxation under 17067
division (A), (B), or (F) of this section and the board of 17068
education of a school district or the legislative authority of a 17069
municipal corporation, or both, in which all or a part of that 17070
facility is located, providing for payments to the school 17071
district or municipal corporation, or both, in lieu of taxes 17072
that otherwise would be charged against real and tangible 17073
personal property exempted from taxation under this section, for 17074
a period of time and under such terms and conditions as the 17075
legislative authority of the political subdivision and the board 17076
of education or municipal legislative authority, or both, may 17077
agree, which agreements are hereby specifically authorized. 17078~~

~~(H) As used in this section, "political subdivision" 17079
includes the state or an agency of the state if the city, local, 17080
or exempted village school district in which the property is 17081
situated expressly consents to exempting the property from 17082
taxation. 17083~~

Sec. 5709.40. (A) As used in this section: 17084

- (1) "Blighted area" and "impacted city" have the same meanings as in section 1728.01 of the Revised Code. 17085
17086
- (2) "Business day" means a day of the week excluding Saturday, Sunday, and a legal holiday as defined under section 1.14 of the Revised Code. 17087
17088
17089
- (3) "Housing renovation" means a project carried out for residential purposes. 17090
17091
- (4) "Improvement" means the increase in the assessed value of any real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of an ordinance adopted under this section were it not for the exemption granted by that ordinance. 17092
17093
17094
17095
17096
- (5) "Incentive district" means an area not more than three hundred acres in size enclosed by a continuous boundary in which a project is being, or will be, undertaken and having one or more of the following distress characteristics: 17097
17098
17099
17100
- (a) At least fifty-one per cent of the residents of the district have incomes of less than eighty per cent of the median income of residents of the political subdivision in which the district is located, as determined in the same manner specified under section 119(b) of the "Housing and Community Development Act of 1974," 88 Stat. 633, 42 U.S.C. 5318, as amended; 17101
17102
17103
17104
17105
17106
- (b) The average rate of unemployment in the district during the most recent twelve-month period for which data are available is equal to at least one hundred fifty per cent of the average rate of unemployment for this state for the same period. 17107
17108
17109
17110
- (c) At least twenty per cent of the people residing in the district live at or below the poverty level as defined in the federal Housing and Community Development Act of 1974, 42 U.S.C. 17111
17112
17113

5301, as amended, and regulations adopted pursuant to that act. 17114

(d) The district is a blighted area. 17115

(e) The district is in a situational distress area as 17116
designated by the director of development services under 17117
division (F) of section 122.23 of the Revised Code. 17118

(f) As certified by the engineer for the political 17119
subdivision, the public infrastructure serving the district is 17120
inadequate to meet the development needs of the district as 17121
evidenced by a written economic development plan or urban 17122
renewal plan for the district that has been adopted by the 17123
legislative authority of the subdivision. 17124

(g) The district is comprised entirely of unimproved land 17125
that is located in a distressed area as defined in section 17126
122.23 of the Revised Code. 17127

(6) "Overlay" means an area of not more than three hundred 17128
acres that is a square, or that is a rectangle having two longer 17129
sides that are not more than twice the length of the two shorter 17130
sides, that the legislative authority of a municipal corporation 17131
delineates on a map of a proposed incentive district. 17132

(7) "Project" means development activities undertaken on 17133
one or more parcels, including, but not limited to, 17134
construction, expansion, and alteration of buildings or 17135
structures, demolition, remediation, and site development, and 17136
any building or structure that results from those activities. 17137

(8) "Public infrastructure improvement" includes, but is 17138
not limited to, public roads and highways; water and sewer 17139
lines; the continued maintenance of those public roads and 17140
highways and water and sewer lines; environmental remediation; 17141
land acquisition, including acquisition in aid of industry, 17142

commerce, distribution, or research; demolition, including 17143
demolition on private property when determined to be necessary 17144
for economic development purposes; stormwater and flood 17145
remediation projects, including such projects on private 17146
property when determined to be necessary for public health, 17147
safety, and welfare; the provision of gas, electric, and 17148
communications service facilities, including the provision of 17149
gas or electric service facilities owned by nongovernmental 17150
entities when such improvements are determined to be necessary 17151
for economic development purposes; and the enhancement of public 17152
waterways through improvements that allow for greater public 17153
access. 17154

(B) The legislative authority of a municipal corporation, 17155
by ordinance, may declare improvements to certain parcels of 17156
real property located in the municipal corporation to be a 17157
public purpose. Improvements with respect to a parcel that is 17158
used or to be used for residential purposes may be declared a 17159
public purpose under this division only if the parcel is located 17160
in a blighted area of an impacted city. For this purpose, 17161
"parcel that is used or to be used for residential purposes" 17162
means a parcel that, as improved, is used or to be used for 17163
purposes that would cause the tax commissioner to classify the 17164
parcel as residential property in accordance with rules adopted 17165
by the commissioner under section 5713.041 of the Revised Code. 17166
~~Except with the approval under division (D) of this section of~~ 17167
~~the board of education of each city, local, or exempted village~~ 17168
~~school district within which the improvements are located, not~~ 17169
Not more than ~~seventy-five~~ one hundred per cent of an 17170
improvement thus declared to be a public purpose may be exempted 17171
from real property taxation for a period of not more than ~~ten~~ 17172
thirty years. The ordinance shall specify the percentage of the 17173

improvement to be exempted from taxation and the life of the 17174
exemption. 17175

An ordinance adopted or amended under this division shall 17176
designate the specific public infrastructure improvements made, 17177
to be made, or in the process of being made by the municipal 17178
corporation that directly benefit, or that once made will 17179
directly benefit, the parcels for which improvements are 17180
declared to be a public purpose. The service payments provided 17181
for in section 5709.42 of the Revised Code shall be used to 17182
finance the public infrastructure improvements designated in the 17183
ordinance, ~~for the purpose described in division (D) (1) of this~~ 17184
~~section~~ or as provided in section 5709.43 of the Revised Code. 17185

(C) (1) The legislative authority of a municipal 17186
corporation may adopt an ordinance creating an incentive 17187
district and declaring improvements to parcels within the 17188
district to be a public purpose and, except as provided in 17189
division (C) (2) of this section, exempt from taxation as 17190
provided in this section, but no legislative authority of a 17191
municipal corporation that has a population that exceeds twenty- 17192
five thousand, as shown by the most recent federal decennial 17193
census, shall adopt an ordinance that creates an incentive 17194
district if the sum of the taxable value of real property in the 17195
proposed district for the preceding tax year and the taxable 17196
value of all real property in the municipal corporation that 17197
would have been taxable in the preceding year were it not for 17198
the fact that the property was in an existing incentive district 17199
and therefore exempt from taxation exceeds twenty-five per cent 17200
of the taxable value of real property in the municipal 17201
corporation for the preceding tax year. The ordinance shall 17202
delineate the boundary of the proposed district and specifically 17203
identify each parcel within the district. A proposed district 17204

may not include any parcel that is or has been exempted from 17205
taxation under division (B) of this section or that is or has 17206
been within another district created under this division. An 17207
ordinance may create more than one such district, and more than 17208
one ordinance may be adopted under division (C)(1) of this 17209
section. 17210

(2) (a) Not later than thirty days prior to adopting an 17211
ordinance under division (C)(1) of this section, if the 17212
municipal corporation intends to apply for exemptions from 17213
taxation under section 5709.911 of the Revised Code on behalf of 17214
owners of real property located within the proposed incentive 17215
district, the legislative authority of the municipal corporation 17216
shall conduct a public hearing on the proposed ordinance. Not 17217
later than thirty days prior to the public hearing, the 17218
legislative authority shall give notice of the public hearing 17219
and the proposed ordinance by first class mail to every real 17220
property owner whose property is located within the boundaries 17221
of the proposed incentive district that is the subject of the 17222
proposed ordinance. The notice shall include a map of the 17223
proposed incentive district on which the legislative authority 17224
of the municipal corporation shall have delineated an overlay. 17225
The notice shall inform the property owner of the owner's right 17226
to exclude the owner's property from the incentive district if 17227
the owner's entire parcel of property will not be located within 17228
the overlay, by submitting a written response in accordance with 17229
division (C)(2)(b) of this section. The notice also shall 17230
include information detailing the required contents of the 17231
response, the address to which the response may be mailed, and 17232
the deadline for submitting the response. 17233

(b) Any owner of real property located within the 17234
boundaries of an incentive district proposed under division (C) 17235

(1) of this section whose entire parcel of property is not 17236
located within the overlay may exclude the property from the 17237
proposed incentive district by submitting a written response to 17238
the legislative authority of the municipal corporation not later 17239
than forty-five days after the postmark date on the notice 17240
required under division (C) (2) (a) of this section. The response 17241
shall be sent by first class mail or delivered in person at a 17242
public hearing held by the legislative authority under division 17243
(C) (2) (a) of this section. The response shall conform to any 17244
content requirements that may be established by the municipal 17245
corporation and included in the notice provided under division 17246
(C) (2) (a) of this section. In the response, property owners may 17247
identify a parcel by street address, by the manner in which it 17248
is identified in the ordinance, or by other means allowing the 17249
identity of the parcel to be ascertained. 17250

(c) Before adopting an ordinance under division (C) (1) of 17251
this section, the legislative authority of a municipal 17252
corporation shall amend the ordinance to exclude any parcel 17253
located wholly or partly outside the overlay for which a written 17254
response has been submitted under division (C) (2) (b) of this 17255
section. A municipal corporation shall not apply for exemptions 17256
from taxation under section 5709.911 of the Revised Code for any 17257
such parcel, and service payments may not be required from the 17258
owner of the parcel. Improvements to a parcel excluded from an 17259
incentive district under this division may be exempted from 17260
taxation under division (B) of this section pursuant to an 17261
ordinance adopted under that division or under any other section 17262
of the Revised Code under which the parcel qualifies. 17263

(3) (a) An ordinance adopted under division (C) (1) of this 17264
section shall specify the life of the incentive district and the 17265
percentage of the improvements to be exempted, shall designate 17266

the public infrastructure improvements made, to be made, or in 17267
the process of being made, that benefit or serve, or, once made, 17268
will benefit or serve parcels in the district. The ordinance 17269
also shall identify one or more specific projects being, or to 17270
be, undertaken in the district that place additional demand on 17271
the public infrastructure improvements designated in the 17272
ordinance. The project identified may, but need not be, the 17273
project under division (C) (3) (b) of this section that places 17274
real property in use for commercial or industrial purposes. 17275
Except as otherwise permitted under that division, the service 17276
payments provided for in section 5709.42 of the Revised Code 17277
shall be used to finance the designated public infrastructure 17278
improvements, for the purpose described in division ~~(D) (1)~~, (E), ~~7~~ 17279
or (F) of this section, or as provided in section 5709.43 of the 17280
Revised Code. 17281

An ordinance adopted under division (C) (1) of this section 17282
on or after March 30, 2006, shall not designate police or fire 17283
equipment as public infrastructure improvements, and no service 17284
payment provided for in section 5709.42 of the Revised Code and 17285
received by the municipal corporation under the ordinance shall 17286
be used for police or fire equipment. 17287

(b) An ordinance adopted under division (C) (1) of this 17288
section may authorize the use of service payments provided for 17289
in section 5709.42 of the Revised Code for the purpose of 17290
housing renovations within the incentive district, provided that 17291
the ordinance also designates public infrastructure improvements 17292
that benefit or serve the district, and that a project within 17293
the district places real property in use for commercial or 17294
industrial purposes. Service payments may be used to finance or 17295
support loans, deferred loans, and grants to persons for the 17296
purpose of housing renovations within the district. The 17297

ordinance shall designate the parcels within the district that
are eligible for housing renovation. The ordinance shall state
separately the amounts or the percentages of the expected
aggregate service payments that are designated for each public
infrastructure improvement and for the general purpose of
housing renovations.

~~(4) Except with the approval of the board of education of
each city, local, or exempted village school district within the
territory of which the incentive district is or will be located,
and subject Subject to division (E) of this section, the life of
an incentive district shall not exceed ~~ten~~ thirty years, and the
percentage of improvements to be exempted shall not exceed
~~seventy five~~ one hundred per cent. With approval of the board of
education, the life of a district may be not more than thirty
years, and the percentage of improvements to be exempted may be
not more than one hundred per cent. The approval of a board of
education shall be obtained in the manner provided in division
(D) of this section.~~

~~(D) (1) If the ordinance declaring improvements to a parcel
to be a public purpose or creating an incentive district
specifies that payments in lieu of taxes provided for in section
5709.42 of the Revised Code shall be paid to the city, local, or
exempted village, and joint vocational school district in which
the parcel or incentive district is located in the amount of the
taxes that would have been payable to the school district if the
improvements had not been exempted from taxation, the percentage
of the improvement that may be exempted from taxation may exceed
seventy five per cent, and the exemption may be granted for up
to thirty years, without the approval of the board of education
as otherwise required under division (D) (2) of this section.~~

~~(2) Improvements with respect to a parcel may be exempted from taxation under division (B) of this section, and improvements to parcels within an incentive district may be exempted from taxation under division (C) of this section, for up to ten years or, with the approval under this paragraph of the board of education of the city, local, or exempted village school district within which the parcel or district is located, for up to thirty years. The percentage of the improvement exempted from taxation may, with such approval, exceed seventy-five per cent, but shall not exceed one hundred per cent. Not later than forty-five business days prior to adopting an ordinance under this section declaring improvements to be a public purpose that is subject to approval by a board of education under this division, the legislative authority shall deliver to the board of education a notice stating its intent to adopt an ordinance making that declaration. The notice regarding improvements with respect to a parcel under division (B) of this section shall identify the parcels for which improvements are to be exempted from taxation, provide an estimate of the true value in money of the improvements, specify the period for which the improvements would be exempted from taxation and the percentage of the improvement that would be exempted, and indicate the date on which the legislative authority intends to adopt the ordinance. The notice regarding improvements to parcels within an incentive district under division (C) of this section shall delineate the boundaries of the district, specifically identify each parcel within the district, identify each anticipated improvement in the district, provide an estimate of the true value in money of each such improvement, specify the life of the district and the percentage of improvements that would be exempted, and indicate the date on which the legislative authority intends to adopt the ordinance. The board of~~

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~~education, by resolution adopted by a majority of the board, may 17360
approve the exemption for the period or for the exemption 17361
percentage specified in the notice; may disapprove the exemption 17362
for the number of years in excess of ten, may disapprove the 17363
exemption for the percentage of the improvement to be exempted 17364
in excess of seventy five per cent, or both; or may approve the 17365
exemption on the condition that the legislative authority and 17366
the board negotiate an agreement providing for compensation to 17367
the school district equal in value to a percentage of the amount 17368
of taxes exempted in the eleventh and subsequent years of the 17369
exemption period or, in the case of exemption percentages in 17370
excess of seventy five per cent, compensation equal in value to 17371
a percentage of the taxes that would be payable on the portion 17372
of the improvement in excess of seventy five per cent were that 17373
portion to be subject to taxation, or other mutually agreeable 17374
compensation. If an agreement is negotiated between the 17375
legislative authority and the board to compensate the school 17376
district for all or part of the taxes exempted, including 17377
agreements for payments in lieu of taxes under section 5709.42 17378
of the Revised Code, the legislative authority shall compensate 17379
the joint vocational school district within which the parcel or 17380
district is located at the same rate and under the same terms 17381
received by the city, local, or exempted village school 17382
district. 17383~~

~~(3) The board of education shall certify its resolution to 17384
the legislative authority not later than fourteen days prior to 17385
the date the legislative authority intends to adopt the 17386
ordinance as indicated in the notice. If the board of education 17387
and the legislative authority negotiate a mutually acceptable 17388
compensation agreement, the ordinance may declare the 17389
improvements a public purpose for the number of years specified 17390~~

~~in the ordinance or, in the case of exemption percentages in excess of seventy five per cent, for the exemption percentage specified in the ordinance. In either case, if the board and the legislative authority fail to negotiate a mutually acceptable compensation agreement, the ordinance may declare the improvements a public purpose for not more than ten years, and shall not exempt more than seventy five per cent of the improvements from taxation. If the board fails to certify a resolution to the legislative authority within the time prescribed by this division, the legislative authority thereupon may adopt the ordinance and may declare the improvements a public purpose for up to thirty years, or, in the case of exemption percentages proposed in excess of seventy five per cent, for the exemption percentage specified in the ordinance. The legislative authority may adopt the ordinance at any time after the board of education certifies its resolution approving the exemption to the legislative authority, or, if the board approves the exemption on the condition that a mutually acceptable compensation agreement be negotiated, at any time after the compensation agreement is agreed to by the board and the legislative authority.~~

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~~(4) If a board of education has adopted a resolution waiving its right to approve exemptions from taxation under this section and the resolution remains in effect, approval of exemptions by the board is not required under division (D) of this section. If a board of education has adopted a resolution allowing a legislative authority to deliver the notice required under division (D) of this section fewer than forty five business days prior to the legislative authority's adoption of the ordinance, the legislative authority shall deliver the notice to the board not later than the number of days prior to~~

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~~such adoption as prescribed by the board in its resolution. If a board of education adopts a resolution waiving its right to approve agreements or shortening the notification period, the board shall certify a copy of the resolution to the legislative authority. If the board of education rescinds such a resolution, it shall certify notice of the rescission to the legislative authority.~~ 17422
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~~(5) If the legislative authority is not required by division (D) of this section to notify the board of education of the legislative authority's intent to declare improvements to be a public purpose, the legislative authority shall comply with the notice requirements imposed under section 5709.83 of the Revised Code, unless the board has adopted a resolution under that section waiving its right to receive such a notice. The owner of improvements exempted from taxation under this section shall make annual service payments in lieu of taxes as required under section 5709.94 of the Revised Code.~~ 17429
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(E) (1) If a proposed ordinance under division (C) (1) of this section exempts improvements with respect to a parcel within an incentive district for more than ten years, or the percentage of the improvement exempted from taxation exceeds seventy-five per cent, not later than forty-five business days prior to adopting the ordinance the legislative authority of the municipal corporation shall deliver to the board of county commissioners of the county within which the incentive district will be located a notice that states its intent to adopt an ordinance creating an incentive district. The notice shall include a copy of the proposed ordinance, identify the parcels for which improvements are to be exempted from taxation, provide an estimate of the true value in money of the improvements, specify the period of time for which the improvements would be 17439
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exempted from taxation, specify the percentage of the 17453
improvements that would be exempted from taxation, and indicate 17454
the date on which the legislative authority intends to adopt the 17455
ordinance. 17456

(2) The board of county commissioners, by resolution 17457
adopted by a majority of the board, may object to the exemption 17458
for the number of years in excess of ten, may object to the 17459
exemption for the percentage of the improvement to be exempted 17460
in excess of seventy-five per cent, or both. If the board of 17461
county commissioners objects, the board may negotiate a mutually 17462
acceptable compensation agreement with the legislative 17463
authority. In no case shall the compensation provided to the 17464
board exceed the property taxes forgone due to the exemption. If 17465
the board of county commissioners objects, and the board and 17466
legislative authority fail to negotiate a mutually acceptable 17467
compensation agreement, the ordinance adopted under division (C) 17468
(1) of this section shall provide to the board compensation in 17469
the eleventh and subsequent years of the exemption period equal 17470
in value to not more than fifty per cent of the taxes that would 17471
be payable to the county or, if the board's objection includes 17472
an objection to an exemption percentage in excess of seventy- 17473
five per cent, compensation equal in value to not more than 17474
fifty per cent of the taxes that would be payable to the county, 17475
on the portion of the improvement in excess of seventy-five per 17476
cent, were that portion to be subject to taxation. The board of 17477
county commissioners shall certify its resolution to the 17478
legislative authority not later than thirty days after receipt 17479
of the notice. 17480

(3) If the board of county commissioners does not object 17481
or fails to certify its resolution objecting to an exemption 17482
within thirty days after receipt of the notice, the legislative 17483

authority may adopt the ordinance, and no compensation shall be 17484
provided to the board of county commissioners. If the board 17485
timely certifies its resolution objecting to the ordinance, the 17486
legislative authority may adopt the ordinance at any time after 17487
a mutually acceptable compensation agreement is agreed to by the 17488
board and the legislative authority, or, if no compensation 17489
agreement is negotiated, at any time after the legislative 17490
authority agrees in the proposed ordinance to provide 17491
compensation to the board of fifty per cent of the taxes that 17492
would be payable to the county in the eleventh and subsequent 17493
years of the exemption period or on the portion of the 17494
improvement in excess of seventy-five per cent, were that 17495
portion to be subject to taxation. 17496

(F) Service payments in lieu of taxes that are 17497
attributable to any amount by which the effective tax rate of 17498
either a renewal levy with an increase or a replacement levy 17499
exceeds the effective tax rate of the levy renewed or replaced, 17500
or that are attributable to an additional levy, for a levy 17501
authorized by the voters for any of the following purposes on or 17502
after January 1, 2006, and which are provided pursuant to an 17503
ordinance creating an incentive district under division (C)(1) 17504
of this section that is adopted on or after January 1, 2006, 17505
shall be distributed to the appropriate taxing authority as 17506
required under division (C) of section 5709.42 of the Revised 17507
Code in an amount equal to the amount of taxes from that 17508
additional levy or from the increase in the effective tax rate 17509
of such renewal or replacement levy that would have been payable 17510
to that taxing authority from the following levies were it not 17511
for the exemption authorized under division (C) of this section: 17512

(1) A tax levied under division (L) of section 5705.19 or 17513
section 5705.191 or 5705.222 of the Revised Code for community 17514

developmental disabilities programs and services pursuant to Chapter 5126. of the Revised Code;	17515 17516
(2) A tax levied under division (Y) of section 5705.19 of the Revised Code for providing or maintaining senior citizens services or facilities;	17517 17518 17519
(3) A tax levied under section 5705.22 of the Revised Code for county hospitals;	17520 17521
(4) A tax levied by a joint-county district or by a county under section 5705.19, 5705.191, or 5705.221 of the Revised Code for alcohol, drug addiction, and mental health services or facilities;	17522 17523 17524 17525
(5) A tax levied under section 5705.23 of the Revised Code for library purposes;	17526 17527
(6) A tax levied under section 5705.24 of the Revised Code for the support of children services and the placement and care of children;	17528 17529 17530
(7) A tax levied under division (Z) of section 5705.19 of the Revised Code for the provision and maintenance of zoological park services and facilities under section 307.76 of the Revised Code;	17531 17532 17533 17534
(8) A tax levied under section 511.27 or division (H) of section 5705.19 of the Revised Code for the support of township park districts;	17535 17536 17537
(9) A tax levied under division (A), (F), or (H) of section 5705.19 of the Revised Code for parks and recreational purposes of a joint recreation district organized pursuant to division (B) of section 755.14 of the Revised Code;	17538 17539 17540 17541
(10) A tax levied under section 1545.20 or 1545.21 of the	17542

Revised Code for park district purposes; 17543

(11) A tax levied under section 5705.191 of the Revised 17544
Code for the purpose of making appropriations for public 17545
assistance; human or social services; public relief; public 17546
welfare; public health and hospitalization; and support of 17547
general hospitals; 17548

(12) A tax levied under section 3709.29 of the Revised 17549
Code for a general health district program. 17550

(G) An exemption from taxation granted under this section 17551
commences with the tax year specified in the ordinance so long 17552
as the year specified in the ordinance commences after the 17553
effective date of the ordinance. If the ordinance specifies a 17554
year commencing before the effective date of the resolution or 17555
specifies no year whatsoever, the exemption commences with the 17556
tax year in which an exempted improvement first appears on the 17557
tax list and duplicate of real and public utility property and 17558
that commences after the effective date of the ordinance. In 17559
lieu of stating a specific year, the ordinance may provide that 17560
the exemption commences in the tax year in which the value of an 17561
improvement exceeds a specified amount or in which the 17562
construction of one or more improvements is completed, provided 17563
that such tax year commences after the effective date of the 17564
ordinance. With respect to the exemption of improvements to 17565
parcels under division (B) of this section, the ordinance may 17566
allow for the exemption to commence in different tax years on a 17567
parcel-by-parcel basis, with a separate exemption term specified 17568
for each parcel. 17569

Except as otherwise provided in this division, the 17570
exemption ends on the date specified in the ordinance as the 17571
date the improvement ceases to be a public purpose or the 17572

incentive district expires, or ends on the date on which the 17573
public infrastructure improvements and housing renovations are 17574
paid in full from the municipal public improvement tax increment 17575
equivalent fund established under division (A) of section 17576
5709.43 of the Revised Code, whichever occurs first. The 17577
exemption of an improvement with respect to a parcel or within 17578
an incentive district may end on a later date, as specified in 17579
the ordinance, ~~if the legislative authority and the board of~~ 17580
~~education of the city, local, or exempted village school~~ 17581
~~district within which the parcel or district is located have~~ 17582
~~entered into a compensation agreement under section 5709.82 of~~ 17583
~~the Revised Code with respect to the improvement, and the board~~ 17584
~~of education has approved the term of the exemption under~~ 17585
~~division (D) (2) of this section,~~ but in no case shall the 17586
improvement be exempted from taxation for more than thirty 17587
years. Exemptions shall be claimed and allowed in the same 17588
manner as in the case of other real property exemptions. If an 17589
exemption status changes during a year, the procedure for the 17590
apportionment of the taxes for that year is the same as in the 17591
case of other changes in tax exemption status during the year. 17592

(H) Additional municipal financing of public 17593
infrastructure improvements and housing renovations may be 17594
provided by any methods that the municipal corporation may 17595
otherwise use for financing such improvements or renovations. If 17596
the municipal corporation issues bonds or notes to finance the 17597
public infrastructure improvements and housing renovations and 17598
pledges money from the municipal public improvement tax 17599
increment equivalent fund to pay the interest on and principal 17600
of the bonds or notes, the bonds or notes are not subject to 17601
Chapter 133. of the Revised Code. 17602

(I) The municipal corporation, not later than fifteen days 17603

after the adoption of an ordinance under this section, shall 17604
submit to the director of development services a copy of the 17605
ordinance. On or before the thirty-first day of March of each 17606
year, the municipal corporation shall submit a status report to 17607
the director of development services. The report shall indicate, 17608
in the manner prescribed by the director, the progress of the 17609
project during each year that an exemption remains in effect, 17610
including a summary of the receipts from service payments in 17611
lieu of taxes; expenditures of money from the funds created 17612
under section 5709.43 of the Revised Code; a description of the 17613
public infrastructure improvements and housing renovations 17614
financed with such expenditures; and a quantitative summary of 17615
changes in employment and private investment resulting from each 17616
project. 17617

(J) Nothing in this section shall be construed to prohibit 17618
a legislative authority from declaring to be a public purpose 17619
improvements with respect to more than one parcel. 17620

(K) If a parcel is located in a new community district in 17621
which the new community authority imposes a community 17622
development charge on the basis of rentals received from leases 17623
of real property as described in division (L) (2) of section 17624
349.01 of the Revised Code, the parcel may not be exempted from 17625
taxation under this section. 17626

Sec. 5709.41. (A) As used in this section: 17627

(1) "Business day" means a day of the week excluding 17628
Saturday, Sunday, and a legal holiday as defined under section 17629
1.14 of the Revised Code. 17630

(2) "Improvement" means the increase in assessed value of 17631
any parcel of property subsequent to the acquisition of the 17632

parcel by a municipal corporation engaged in urban 17633
redevelopment. 17634

(B) The legislative authority of a municipal corporation, 17635
by ordinance, may declare to be a public purpose any improvement 17636
to a parcel of real property if both of the following apply: 17637

(1) The municipal corporation held fee title to the parcel 17638
prior to the adoption of the ordinance; 17639

(2) The parcel is leased, or the fee of the parcel is 17640
conveyed, to any person either before or after adoption of the 17641
ordinance. 17642

Improvements used or to be used for residential purposes 17643
may be declared a public purpose under this section only if the 17644
parcel is located in a blighted area of an impacted city as 17645
those terms are defined in section 1728.01 of the Revised Code. 17646
For this purpose, "parcel that is used or to be used for 17647
residential purposes" means a parcel that, as improved, is used 17648
or to be used for purposes that would cause the tax commissioner 17649
to classify the parcel as residential property in accordance 17650
with rules adopted by the commissioner under section 5713.041 of 17651
the Revised Code. 17652

(C) ~~Except as otherwise provided in division (C) (1), (2),~~ 17653
~~or (3) of this section, not~~ Not more than seventy-five-one 17654
hundred per cent of an improvement thus declared to be a public 17655
purpose may be exempted from real property taxation. The 17656
ordinance shall specify the percentage of the improvement to be 17657
exempted from taxation. If a parcel is located in a new 17658
community district in which the new community authority imposes 17659
a community development charge on the basis of rentals received 17660
from leases of real property as described in division (L) (2) of 17661

section 349.01 of the Revised Code, the parcel may not be 17662
exempted from taxation under this section. 17663

~~(1) If the ordinance declaring improvements to a parcel to be a public purpose specifies that payments in lieu of taxes provided for in section 5709.42 of the Revised Code shall be paid to the city, local, or exempted village school district in which the parcel is located in the amount of the taxes that would have been payable to the school district if the improvements had not been exempted from taxation, the percentage of the improvement that may be exempted from taxation may exceed seventy five per cent, and the exemption may be granted for up to thirty years, without the approval of the board of education as otherwise required under division (C)(2) of this section.~~ 17664
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~~(2) Improvements may be exempted from taxation for up to ten years or, with the approval of the board of education of the city, local, or exempted village school district within the territory of which the improvements are or will be located, for up to thirty years. The percentage of the improvement exempted from taxation may, with such approval, exceed seventy five per cent, but shall not exceed one hundred per cent. Not later than forty five business days prior to adopting an ordinance under this section, the legislative authority shall deliver to the board of education a notice stating its intent to declare improvements to be a public purpose under this section. The notice shall describe the parcel and the improvements, provide an estimate of the true value in money of the improvements, specify the period for which the improvements would be exempted from taxation and the percentage of the improvements that would be exempted, and indicate the date on which the legislative authority intends to adopt the ordinance. The board of education, by resolution adopted by a majority of the board, may~~ 17675
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~~approve the exemption for the period or for the exemption-~~ 17693
~~percentage specified in the notice, may disapprove the exemption-~~ 17694
~~for the number of years in excess of ten, may disapprove the-~~ 17695
~~exemption for the percentage of the improvements to be exempted-~~ 17696
~~in excess of seventy five per cent, or both, or may approve the-~~ 17697
~~exemption on the condition that the legislative authority and-~~ 17698
~~the board negotiate an agreement providing for compensation to-~~ 17699
~~the school district equal in value to a percentage of the amount-~~ 17700
~~of taxes exempted in the eleventh and subsequent years of the-~~ 17701
~~exemption period, or, in the case of exemption percentages in-~~ 17702
~~excess of seventy five per cent, compensation equal in value to-~~ 17703
~~a percentage of the taxes that would be payable on the portion-~~ 17704
~~of the improvement in excess of seventy five per cent were that-~~ 17705
~~portion to be subject to taxation. The board of education shall-~~ 17706
~~certify its resolution to the legislative authority not later-~~ 17707
~~than fourteen days prior to the date the legislative authority-~~ 17708
~~intends to adopt the ordinance as indicated in the notice. If-~~ 17709
~~the board of education approves the exemption on the condition-~~ 17710
~~that a compensation agreement be negotiated, the board in its-~~ 17711
~~resolution shall propose a compensation percentage. If the board-~~ 17712
~~of education and the legislative authority negotiate a mutually-~~ 17713
~~acceptable compensation agreement, the ordinance may declare the-~~ 17714
~~improvements a public purpose for the number of years specified-~~ 17715
~~in the ordinance or, in the case of exemption percentages in-~~ 17716
~~excess of seventy five per cent, for the exemption percentage-~~ 17717
~~specified in the ordinance. In either case, if the board and the-~~ 17718
~~legislative authority fail to negotiate a mutually acceptable-~~ 17719
~~compensation agreement, the ordinance may declare the-~~ 17720
~~improvements a public purpose for not more than ten years, but-~~ 17721
~~shall not exempt more than seventy five per cent of the-~~ 17722
~~improvements from taxation. If the board fails to certify a-~~ 17723
~~resolution to the legislative authority within the time-~~ 17724

~~prescribed by this division, the legislative authority thereupon- 17725
may adopt the ordinance and may declare the improvements a- 17726
public purpose for up to thirty years. The legislative authority- 17727
may adopt the ordinance at any time after the board of education- 17728
certifies its resolution approving the exemption to the- 17729
legislative authority, or, if the board approves the exemption- 17730
on the condition that a mutually acceptable compensation- 17731
agreement be negotiated, at any time after the compensation- 17732
agreement is agreed to by the board and the legislative- 17733
authority. If a mutually acceptable compensation agreement is- 17734
negotiated between the legislative authority and the board,- 17735
including agreements for payments in lieu of taxes under section- 17736
5709.42 of the Revised Code, the legislative authority shall- 17737
compensate the joint vocational school district within the- 17738
territory of which the improvements are or will be located at- 17739
the same rate and under the same terms received by the city,- 17740
local, or exempted village school district. 17741~~

~~(3) If a board of education has adopted a resolution- 17742
waiving its right to approve exemptions from taxation and the- 17743
resolution remains in effect, approval of exemptions by the- 17744
board is not required under this division. If a board of- 17745
education has adopted a resolution allowing a legislative- 17746
authority to deliver the notice required under this division- 17747
fewer than forty five business days prior to the legislative- 17748
authority's adoption of the ordinance, the legislative authority- 17749
shall deliver the notice to the board not later than the number- 17750
of days prior to such adoption as prescribed by the board in its- 17751
resolution. If a board of education adopts a resolution waiving- 17752
its right to approve exemptions or shortening the notification- 17753
period, the board shall certify a copy of the resolution to the- 17754
legislative authority. If the board of education rescinds such a- 17755~~

~~resolution, it shall certify notice of the rescission to the
legislative authority.~~ 17756
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~~(4) If the legislative authority is not required by
division (C) (1), (2), or (3) of this section to notify the board
of education of the legislative authority's intent to declare
improvements to be a public purpose, the legislative authority
shall comply with the notice requirements imposed under section
5709.83 of the Revised Code, unless the board has adopted a
resolution under that section waiving its right to receive such
a notice.~~ 17758
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(D) The exemption commences on the effective date of the 17766
ordinance and ends on the date specified in the ordinance as the 17767
date the improvement ceases to be a public purpose. The 17768
exemption shall be claimed and allowed in the same or a similar 17769
manner as in the case of other real property exemptions. If an 17770
exemption status changes during a tax year, the procedure for 17771
the apportionment of the taxes for that year is the same as in 17772
the case of other changes in tax exemption status during the 17773
year. 17774

(E) A municipal corporation, not later than fifteen days 17775
after the adoption of an ordinance granting a tax exemption 17776
under this section, shall submit to the director of development 17777
a copy of the ordinance. On or before the thirty-first day of 17778
March each year, the municipal corporation shall submit a status 17779
report to the director of development outlining the progress of 17780
the project during each year that the exemption remains in 17781
effect. 17782

(F) The owner of improvements exempted from taxation under 17783
this section shall make annual service payments in lieu of taxes 17784
as required under section 5709.94 of the Revised Code. 17785

Sec. 5709.42. (A) A municipal corporation that has 17786
declared an improvement to be a public purpose under section 17787
5709.40 or 5709.41 of the Revised Code may require the owner of 17788
any structure located on the parcel to make annual service 17789
payments in lieu of taxes to the county treasurer on or before 17790
the final dates for payment of real property taxes. Each such 17791
payment shall be charged and collected in the same manner and in 17792
the same amount as the real property taxes that would have been 17793
charged and payable against the improvement if it were not 17794
exempt from taxation, less any amount required to be paid by the 17795
owner under section 5709.94 of the Revised Code. If any 17796
reduction in the levies otherwise applicable to such exempt 17797
property is made by the county budget commission under section 17798
5705.31 of the Revised Code, the amount of the service payment 17799
in lieu of taxes shall be calculated as if such reduction in 17800
levies had not been made. 17801

(B) Moneys collected as service payments in lieu of taxes 17802
shall be distributed at the same time and in the same manner as 17803
real property tax payments. However, subject to division (C) of 17804
this section or section 5709.913 of the Revised Code, the entire 17805
amount so collected shall be distributed to the municipal 17806
corporation in which the improvement is located. ~~If an ordinance~~ 17807
~~adopted under section 5709.40 or 5709.41 of the Revised Code~~ 17808
~~specifies that service payments shall be paid to the city,~~ 17809
~~local, or exempted village school district in which the~~ 17810
~~improvements are located, the county treasurer shall distribute~~ 17811
~~the portion of the service payments to that school district in~~ 17812
~~an amount equal to the property tax payments the school district~~ 17813
~~would have received from the portion of the improvements~~ 17814
~~exempted from taxation had the improvements not been exempted,~~ 17815
as directed in the ordinance. The treasurer shall maintain a 17816

record of the service payments in lieu of taxes made from 17817
property in each municipal corporation. 17818

(C) If annual service payments in lieu of taxes are 17819
required under this section, the county treasurer shall 17820
distribute to the appropriate taxing authorities the portion of 17821
the service payments that represents payments required under 17822
division (F) of section 5709.40 of the Revised Code. 17823

(D) Nothing in this section or section 5709.40 or 5709.41 17824
of the Revised Code affects the taxes levied against that 17825
portion of the value of any parcel of property that is not 17826
exempt from taxation. 17827

Sec. 5709.43. (A) A municipal corporation that grants a 17828
tax exemption under section 5709.40 of the Revised Code shall 17829
establish a municipal public improvement tax increment 17830
equivalent fund into which shall be deposited service payments 17831
in lieu of taxes distributed to the municipal corporation under 17832
section 5709.42 of the Revised Code. If the legislative 17833
authority of the municipal corporation has adopted an ordinance 17834
under division (C) of section 5709.40 of the Revised Code, the 17835
municipal corporation shall establish at least one account in 17836
that fund with respect to ordinances adopted under division (B) 17837
of that section, and one account with respect to each incentive 17838
district created in an ordinance adopted under division (C) of 17839
that section. If an ordinance adopted under division (C) of 17840
section 5709.40 of the Revised Code also authorizes the use of 17841
service payments for housing renovations within the district, 17842
the municipal corporation shall establish separate accounts for 17843
the service payments designated for public infrastructure 17844
improvements and for the service payments authorized for the 17845
purpose of housing renovations. Money in an account of the 17846

municipal public improvement tax increment equivalent fund shall 17847
be used to finance the public infrastructure improvements 17848
designated in, or the housing renovations authorized by, the 17849
ordinance with respect to which the account is established; in 17850
the case of an account established with respect to an ordinance 17851
adopted under division (C) of that section, money in the account 17852
shall be used to finance the public infrastructure improvements 17853
designated, or the housing renovations authorized, for each 17854
incentive district created in the ordinance. Money in an account 17855
shall not be used to finance or support housing renovations that 17856
take place after the incentive district has expired. The 17857
municipal corporation also may deposit into any of those 17858
accounts municipal income tax revenue that has been designated 17859
by ordinance to finance the public infrastructure improvements 17860
and housing renovations. 17861

(B) A municipal corporation may establish an urban 17862
redevelopment tax increment equivalent fund, by resolution or 17863
ordinance of its legislative authority, into which shall be 17864
deposited service payments in lieu of taxes distributed to the 17865
municipal corporation by the county treasurer as provided in 17866
section 5709.42 of the Revised Code for improvements exempt from 17867
taxation pursuant to an ordinance adopted under section 5709.41 17868
of the Revised Code. Moneys deposited in the urban redevelopment 17869
tax increment equivalent fund shall be used for such purposes as 17870
are authorized in the resolution or ordinance establishing the 17871
fund. The municipal corporation also may deposit into the urban 17872
redevelopment tax increment equivalent fund municipal income tax 17873
revenue that has been dedicated to fund any of the purposes for 17874
which the fund is established. 17875

~~(C) (1) (a) A municipal corporation may distribute money in 17876
the municipal public improvement tax increment equivalent fund 17877~~

~~or the urban redevelopment tax increment equivalent fund to any school district in which the exempt property is located, in an amount not to exceed the amount of real property taxes that such school district would have received from the improvement if it were not exempt from taxation, or use money in either or both funds to finance specific public improvements benefiting the school district. The resolution or ordinance establishing the fund shall set forth the percentage of such maximum amount that will be distributed to any affected school district or used to finance specific public improvements benefiting the school district.~~

~~(b)~~ A municipal corporation ~~also~~ may distribute money in the municipal public improvement tax increment equivalent fund or the urban redevelopment tax increment equivalent fund as follows:

~~(i)~~ (a) To a board of county commissioners, in the amount that is owed to the board pursuant to division (E) of section 5709.40 of the Revised Code;

~~(ii)~~ (b) To a county in accordance with section 5709.913 of the Revised Code.

(2) Money from an account in a municipal public improvement tax increment equivalent fund or from an urban redevelopment tax increment equivalent fund may be distributed under division (C) (1) ~~(b)~~ of this section, regardless of the date a resolution or an ordinance was adopted under section 5709.40 or 5709.41 of the Revised Code that prompted the establishment of the account or the establishment of the urban redevelopment tax increment equivalent fund, even if the resolution or ordinance was adopted prior to ~~the effective date of this amendment~~ March 30, 2006.

(D) Any incidental surplus remaining in the municipal 17908
public improvement tax increment equivalent fund or an account 17909
of that fund, or in the urban redevelopment tax increment 17910
equivalent fund, upon dissolution of the account or fund shall 17911
be transferred to the general fund of the municipal corporation. 17912

Sec. 5709.45. (A) As used in sections 5709.45 to 5709.47 17913
of the Revised Code: 17914

(1) "Downtown redevelopment district" or "district" means 17915
an area not more than ten acres enclosed by a continuous 17916
boundary in which at least one historic building is being, or 17917
will be, rehabilitated. 17918

(2) "Historic building" and "rehabilitation" have the same 17919
meanings as in section 149.311 of the Revised Code. 17920

(3) "Public infrastructure improvement" has the same 17921
meaning as in section 5709.40 of the Revised Code. 17922

(4) "Improvement" means the increase in the assessed value 17923
of real property that would first appear on the tax list after 17924
the effective date of an ordinance adopted under this section 17925
were it not for the exemption granted by the ordinance. 17926

(5) "Innovation district" means an area located entirely 17927
within a downtown redevelopment district, enclosed by a 17928
continuous boundary, and equipped with a high-speed broadband 17929
network capable of download speeds of at least one hundred 17930
gigabits per second. 17931

(6) "Qualified business" means a business primarily 17932
engaged, or primarily organized to engage, in a trade or 17933
business that involves research and development, technology 17934
transfer, bio-technology, information technology, or the 17935
application of new technology developed through research and 17936

development or acquired through technology transfer. 17937

(7) "Information technology" means the branch of 17938
technology devoted to the study and application of data and the 17939
processing thereof; the automatic acquisition, storage, 17940
manipulation or transformation, management, movement, control, 17941
display, switching, interchange, transmission or reception of 17942
data, and the development or use of hardware, software, 17943
firmware, and procedures associated with this processing. 17944
"Information technology" includes matters concerned with the 17945
furtherance of computer science and technology, design, 17946
development, installation, and implementation of information 17947
systems and applications that in turn will be licensed or sold 17948
to a specific target market. "Information technology" does not 17949
include the creation of a distribution method for existing 17950
products and services. 17951

(8) "Research and development" means designing, creating, 17952
or formulating new or enhanced products, equipment, or 17953
processes, and conducting scientific or technological inquiry 17954
and experimentation in the physical sciences with the goal of 17955
increasing scientific knowledge that may reveal the bases for 17956
new or enhanced products, equipment, or processes. 17957

(9) "Technology transfer" means the transfer of technology 17958
from one sector of the economy to another, including the 17959
transfer of military technology to civilian applications, 17960
civilian technology to military applications, or technology from 17961
public or private research laboratories to military or civilian 17962
applications. 17963

(B) For the purposes of promoting rehabilitation of 17964
historic buildings, creating jobs, and encouraging economic 17965
development in commercial and mixed-use commercial and 17966

residential areas, the legislative authority of a municipal corporation may adopt an ordinance creating a downtown redevelopment district and declaring improvements to parcels within the district to be a public purpose and exempt from taxation. Downtown redevelopment districts shall not be created in areas used exclusively for residential purposes and shall not be utilized for development or redevelopment of residential areas.

The ordinance shall specify all of the following:

(1) The boundary of the district;

(2) The county treasurer's permanent parcel number associated with each parcel included in the district;

(3) The parcel or parcels within the district that include a historic building that is being or will be rehabilitated;

(4) The proposed life of the district;

(5) An economic development plan for the district that includes all of the following:

(a) A statement describing the principal purposes and goals to be served by creating the district;

(b) An explanation of how the municipal corporation will collaborate with businesses and property owners within the district to develop strategies for achieving such purposes and goals;

(c) A plan for using the service payments provided for in section 5709.46 of the Revised Code to promote economic development and job creation within the district.

Not more than seventy per cent of improvements to parcels

within a downtown redevelopment district may be exempted from 17994
taxation under this section. A district may not include a parcel 17995
that is exempted from taxation under this section or section 17996
5709.40 or 5709.41 of the Revised Code on the effective date of 17997
the ordinance. ~~Except as provided in division (F) of this~~ 17998
~~section, the~~ The life of a downtown redevelopment district shall 17999
not exceed ~~ten~~ thirty years. 18000

A municipal corporation may adopt more than one ordinance 18001
under division (B) of this section. A single such ordinance may 18002
create more than one downtown redevelopment district. 18003

(C) For the purposes of attracting and facilitating growth 18004
of qualified businesses and supporting the economic development 18005
efforts of business incubators and accelerators, the legislative 18006
authority of a municipal corporation may designate an innovation 18007
district within a proposed or existing downtown redevelopment 18008
district. The life of the innovation district shall be identical 18009
to the downtown redevelopment district in which the innovation 18010
district is located. In addition to the requirements in division 18011
(B) of this section, an ordinance creating a downtown 18012
redemption district that includes an innovation district 18013
shall specify all of the following: 18014

(1) The boundary of the innovation district; 18015

(2) The permanent parcel number associated with each 18016
parcel included in the innovation district; 18017

(3) An economic development plan for the innovation 18018
district that meets the criteria prescribed by division (B) (5) 18019
of this section. 18020

(D) At least thirty days before adopting an ordinance 18021
under division (B) of this section, the legislative authority of 18022

the municipal corporation shall conduct a public hearing on the 18023
proposed ordinance and the accompanying economic development 18024
plan. At least thirty days before the public hearing, the 18025
legislative authority shall give notice of the public hearing 18026
and the proposed ordinance by first class mail to every real 18027
property owner whose property is located within the boundaries 18028
of the proposed district that is the subject of the proposed 18029
ordinance. 18030

(E) Revenue derived from downtown redevelopment district 18031
service payments may be used by the municipal corporation for 18032
any of the following purposes: 18033

(1) To finance or support loans, deferred loans, or grants 18034
to owners of historic buildings within the downtown 18035
redevelopment district. Such loans or grants shall be awarded 18036
upon the condition that the loan or grant amount may be used by 18037
the owner only to rehabilitate the historic building. A 18038
municipal corporation that awards a loan or grant under this 18039
division shall develop a plan for tracking the loan or grant 18040
recipient's use of the loan or grant and monitoring the progress 18041
of the recipient's rehabilitation project. 18042

(2) To make contributions to a special improvement 18043
district for use under section 1710.14 of the Revised Code, to a 18044
community improvement corporation for use under section 1724.12 18045
of the Revised Code, or to a nonprofit corporation, as defined 18046
in section 1702.01 of the Revised Code, the primary purpose of 18047
which is redeveloping historic buildings and historic districts 18048
for use by the corporation to rehabilitate a historic building 18049
within the downtown redevelopment district or to otherwise 18050
promote or enhance the district. Amounts contributed under 18051
division (E) (2) of this section shall not exceed the property 18052

tax revenue that would have been generated by twenty per cent of 18053
the assessed value of the exempted improvements within the 18054
downtown redevelopment district. 18055

(3) To finance or support loans to owners of one or more 18056
buildings located within the district that do not qualify as 18057
historic buildings. Such loans shall be awarded upon the 18058
condition that the loan amount may be used by the owner only to 18059
make repairs and improvements to the building or buildings. A 18060
municipal corporation that awards a loan under this division 18061
shall develop a plan for tracking the loan recipient's use of 18062
the loan and monitoring the progress of the recipient's repairs 18063
or improvements. 18064

(4) To finance public infrastructure improvements within 18065
the downtown redevelopment district. If revenue generated by the 18066
downtown redevelopment district will be used to finance public 18067
infrastructure improvements, the economic development plan 18068
described by division (B) (5) of this section shall identify 18069
specific projects that are being or will be undertaken within 18070
the district and describe how such infrastructure improvements 18071
will accommodate additional demands on the existing 18072
infrastructure within the district. A municipal corporation 18073
shall not use service payments derived from a downtown 18074
redemption district to repair or replace police or fire 18075
equipment. 18076

(5) To finance or support loans, deferred loans, or grants 18077
to qualified businesses or to incubators and accelerators that 18078
provide services and capital to qualified businesses within an 18079
innovation district. Such loans or grants shall be awarded upon 18080
the condition that the loan or grant shall be used by the 18081
recipient to start or develop one or more qualified businesses 18082

within the innovation district. A municipal corporation that 18083
awards a loan or grant under this division shall develop a plan 18084
for tracking the loan or grant recipient's use of the loan or 18085
grant and monitoring the establishment and growth of the 18086
qualified business. 18087

~~(F) Notwithstanding division (B) of this section,~~ 18088
~~improvements to parcels located within a downtown redevelopment~~ 18089
~~district may be exempted from taxation under this section for up~~ 18090
~~to thirty years if either of the following apply:~~ 18091

~~(1) The ordinance creating the redevelopment district~~ 18092
~~specifies that payments in lieu of taxes shall be paid to the~~ 18093
~~city, local, or exempted village, and joint vocational school~~ 18094
~~district or districts in which the redevelopment district is~~ 18095
~~located in the amount of the taxes that would have been payable~~ 18096
~~to the school district or districts if the improvements had not~~ 18097
~~been exempted from taxation.~~ 18098

~~(2) The municipal corporation creating the district~~ 18099
~~obtains the approval under division (G) of this section of the~~ 18100
~~board of education of each city, local, and exempted village~~ 18101
~~school district within which the district will be located.~~ 18102

~~(G) (1) The legislative authority of a municipal~~ 18103
~~corporation seeking the approval of a school district for the~~ 18104
~~purpose of division (G) (2) of this section shall send notice of~~ 18105
~~the proposed ordinance to the school district not later than~~ 18106
~~forty five business days before it intends to adopt the~~ 18107
~~ordinance. The notice shall include a copy of the proposed~~ 18108
~~ordinance and shall indicate the date on which the legislative~~ 18109
~~authority intends to adopt the ordinance. The board of education~~ 18110
~~of the school district, by resolution adopted by a majority of~~ 18111
~~the board, may do any of the following:~~ 18112

~~(a) Approve the exemption for the number of years specified in the proposed ordinance;~~ 18113
18114

~~(b) Disapprove the exemption for the number of years in excess of ten;~~ 18115
18116

~~(c) Approve the exemption on the condition that the legislative authority and the board negotiate an agreement providing for compensation to the school district equal in value to a percentage of the amount of taxes exempted in the eleventh and subsequent years of the exemption period or other mutually agreeable compensation. If an agreement is negotiated under this division, the legislative authority shall compensate all joint-vocational school districts within which the downtown-redevelopment district is located at the same rate and under the same terms received by the city, local, or exempted village school district.~~ 18117
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~~(2) The board of education shall certify a resolution adopted under division (G) (1) of this section to the legislative authority of the municipal corporation not later than fourteen days before the date the legislative authority intends to adopt the ordinance as indicated in the notice. If the board of education approves the ordinance or negotiates a mutually acceptable compensation agreement with the legislative authority, the legislative authority may enact the ordinance in its current form. If the board disapproves of the ordinance and fails to negotiate a mutually acceptable compensation agreement with the legislative authority, the legislative authority may exempt improvements to parcels within the downtown-redevelopment district for not more than ten years. If the board fails to certify a resolution to the legislative authority within the time prescribed by this division, the legislative authority may~~ 18128
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~~adopt the ordinance and may exempt improvements to parcels within the downtown redevelopment district for the period of time specified in the notice delivered to the board of education. The legislative authority may adopt the ordinance at any time after the board of education certifies its resolution approving the exemption to the legislative authority or, if the board approves the exemption on the condition that a mutually acceptable compensation agreement be negotiated, at any time after the compensation agreement is agreed to by the board and the legislative authority.~~

~~(3) If a board of education has adopted a resolution waiving its right to approve exemptions from taxation under this section and the resolution remains in effect, approval of exemptions by the board is not required under division (G) of this section. If a board of education has adopted a resolution allowing a legislative authority to deliver the notice required under division (G) (1) of this section fewer than forty-five business days before the legislative authority's adoption of the ordinance, the legislative authority shall deliver the notice to the board not later than the number of days before such adoption as prescribed by the board in its resolution. If a board of education adopts a resolution waiving its right to approve agreements or shortening the notification period, the board shall certify a copy of the resolution to the legislative authority. If the board of education rescinds such a resolution, it shall certify notice of the rescission to the legislative authority.~~

~~(4) If the legislative authority is not required by division (G) of this section to notify the board of education of the legislative authority's intent to create a downtown redevelopment district, the legislative authority shall comply~~

~~with the notice requirements imposed under section 5709.83 of~~ 18174
~~the Revised Code, unless the board has adopted a resolution~~ 18175
~~under that section waiving its right to receive such a notice.~~ 18176

~~(H)~~ (F) The owner of improvements exempted from taxation 18177
under this section shall make annual service payments in lieu of 18178
taxes as required under section 5709.94 of the Revised Code. 18179

(G) Service payments in lieu of taxes that are 18180
attributable to any amount by which the effective tax rate of 18181
either a renewal levy with an increase or a replacement levy 18182
exceeds the effective tax rate of the levy renewed or replaced, 18183
or that are attributable to an additional levy, for a levy 18184
authorized by the voters for any of the following purposes on or 18185
after January 1, 2006, and which are provided pursuant to an 18186
ordinance creating a downtown redevelopment district under 18187
division (B) of this section shall be distributed to the 18188
appropriate taxing authority as required under division (C) of 18189
section 5709.46 of the Revised Code in an amount equal to the 18190
amount of taxes from that additional levy or from the increase 18191
in the effective tax rate of such renewal or replacement levy 18192
that would have been payable to that taxing authority from the 18193
following levies were it not for the exemption authorized under 18194
division (B) of this section: 18195

(1) A tax levied under division (L) of section 5705.19 or 18196
section 5705.191 of the Revised Code for community mental 18197
retardation and developmental disabilities programs and services 18198
pursuant to Chapter 5126. of the Revised Code; 18199

(2) A tax levied under division (Y) of section 5705.19 of 18200
the Revised Code for providing or maintaining senior citizens 18201
services or facilities; 18202

(3) A tax levied under section 5705.22 of the Revised Code for county hospitals;	18203 18204
(4) A tax levied by a joint-county district or by a county under section 5705.19, 5705.191, or 5705.221 of the Revised Code for alcohol, drug addiction, and mental health services or facilities;	18205 18206 18207 18208
(5) A tax levied under section 5705.23 of the Revised Code for library purposes;	18209 18210
(6) A tax levied under section 5705.24 of the Revised Code for the support of children services and the placement and care of children;	18211 18212 18213
(7) A tax levied under division (Z) of section 5705.19 of the Revised Code for the provision and maintenance of zoological park services and facilities under section 307.76 of the Revised Code;	18214 18215 18216 18217
(8) A tax levied under section 511.27 or division (H) of section 5705.19 of the Revised Code for the support of township park districts;	18218 18219 18220
(9) A tax levied under division (A), (F), or (H) of section 5705.19 of the Revised Code for parks and recreational purposes of a joint recreation district organized pursuant to division (B) of section 755.14 of the Revised Code;	18221 18222 18223 18224
(10) A tax levied under section 1545.20 or 1545.21 of the Revised Code for park district purposes;	18225 18226
(11) A tax levied under section 5705.191 of the Revised Code for the purpose of making appropriations for public assistance; human or social services; public relief; public welfare; public health and hospitalization; and support of	18227 18228 18229 18230

general hospitals; 18231

(12) A tax levied under section 3709.29 of the Revised 18232
Code for a general health district program. 18233

~~(I)~~ (H) An exemption from taxation granted under this 18234
section commences with the tax year specified in the ordinance 18235
so long as the year specified in the ordinance commences after 18236
the effective date of the ordinance. If the ordinance specifies 18237
a year commencing before the effective date of the ordinance or 18238
specifies no year whatsoever, the exemption commences with the 18239
tax year in which an exempted improvement first appears on the 18240
tax list and that commences after the effective date of the 18241
ordinance. In lieu of stating a specific year, the ordinance may 18242
provide that the exemption commences in the tax year in which 18243
the value of an improvement exceeds a specified amount or in 18244
which the construction of one or more improvements is completed, 18245
provided that such tax year commences after the effective date 18246
of the ordinance. 18247

Except as otherwise provided in this division, the 18248
exemption ends on the date specified in the ordinance as the 18249
date the improvement ceases to be a public purpose or the 18250
downtown redevelopment district expires, whichever occurs first. 18251
The exemption of an improvement within a downtown redevelopment 18252
district may end on a later date, as specified in the ordinance, 18253
~~if the legislative authority and the board of education of the~~ 18254
~~city, local, or exempted village school district within which~~ 18255
~~the parcel or district is located have entered into a~~ 18256
~~compensation agreement under section 5709.82 of the Revised Code~~ 18257
~~with respect to the improvement, and the board of education has~~ 18258
~~approved the term of the exemption under division (G) of this~~ 18259
~~section,~~ but in no case shall the improvement be exempted from 18260

taxation for more than thirty years. Exemptions shall be claimed 18261
and allowed in the same manner as in the case of other real 18262
property exemptions. If an exemption status changes during a 18263
year, the procedure for the apportionment of the taxes for that 18264
year is the same as in the case of other changes in tax 18265
exemption status during the year. 18266

~~(J)~~ (I) Additional municipal financing of the projects and 18267
services described in division (E) of this section may be 18268
provided by any methods that the municipal corporation may 18269
otherwise use for financing such projects and services. If the 18270
municipal corporation issues bonds or notes to finance such 18271
projects and services and pledges money from the municipal 18272
downtown redevelopment district fund to pay the interest on and 18273
principal of the bonds or notes, the bonds or notes are not 18274
subject to Chapter 133. of the Revised Code. 18275

~~(K)~~ (J) The municipal corporation, not later than fifteen 18276
days after the adoption of an ordinance under this section, 18277
shall submit to the director of development services a copy of 18278
the ordinance. On or before the thirty-first day of March of 18279
each year, the municipal corporation shall submit a status 18280
report to the director of development services. The report shall 18281
indicate, in the manner prescribed by the director, the progress 18282
of the projects and services during each year that an exemption 18283
remains in effect, including a summary of the receipts from 18284
service payments in lieu of taxes; expenditures of money from 18285
the funds created under section 5709.47 of the Revised Code; a 18286
description of the projects and services financed with such 18287
expenditures; and a quantitative summary of changes in 18288
employment and private investment resulting from each project 18289
and service. 18290

~~(I)~~ (K) Nothing in this section shall be construed to 18291
prohibit a legislative authority from declaring to be a public 18292
purpose improvements with respect to more than one parcel. 18293

~~(M)~~ (L) (1) The owner of real property located in a downtown 18294
redevelopment district may enter into an agreement with the 18295
municipal corporation that created the district to impose a 18296
redevelopment charge on the property to cover all or part of the 18297
cost of services, facilities, and improvements provided within 18298
the district under division (E) of this section. The agreement 18299
shall include the following: 18300

(a) The amount of the redevelopment charge. The 18301
redevelopment charge may be a fixed dollar amount or an amount 18302
determined on the basis of the assessed valuation of the 18303
property or all or part of the profits, gross receipts, or other 18304
revenues of a business operating on the property, including 18305
rentals received from leases of the property. If the property is 18306
leased to one or more tenants, the redevelopment charge may be 18307
itemized as part of the lease rate. 18308

(b) The termination date of the redevelopment charge. The 18309
redevelopment charge shall not be charged after the expiration 18310
or termination of the downtown redevelopment district. 18311

(c) The terms by which the municipal corporation shall 18312
collect the redevelopment charge. 18313

(d) The purposes for which the redevelopment charge may be 18314
used by the municipal corporation. The redevelopment charge 18315
shall be used only for those purposes described by division (E) 18316
of this section. The agreement may specify any or all of such 18317
purposes. 18318

(2) Redevelopment charges collected by a municipal 18319

corporation under division ~~(M)~~ (L) of this section shall be 18320
deposited to the municipal downtown redevelopment district fund 18321
created under section 5709.47 of the Revised Code. 18322

(3) An agreement by a property owner under division ~~(M)~~ 18323
(L) of this section is hereby deemed to be a covenant running 18324
with the land. The covenant is fully binding on behalf of and 18325
enforceable by the municipal corporation against any person 18326
acquiring an interest in the land and all of that person's 18327
successors and assigns. 18328

(4) No purchase agreement for real estate or any interest 18329
in real estate upon which a redevelopment charge is levied shall 18330
be enforceable by the seller or binding upon the purchaser 18331
unless the purchase agreement specifically refers to the 18332
redevelopment charge. If a conveyance of such real estate or 18333
interest in such real estate is made pursuant to a purchase 18334
agreement that does not make such reference, the redevelopment 18335
charge shall continue to be a covenant running with the land 18336
fully binding on behalf of and enforceable by the municipal 18337
corporation against the person accepting the conveyance pursuant 18338
to the purchase agreement. 18339

(5) If a redevelopment charge is not paid when due, the 18340
overdue amount shall be collected according to the terms of the 18341
agreement. If the agreement does not specify a procedure for 18342
collecting overdue redevelopment charges, the municipal 18343
corporation may certify the charge to the county auditor. The 18344
county auditor shall enter the unpaid charge on the tax list and 18345
duplicate of real property opposite the parcel against which it 18346
is charged and certify the charge to the county treasurer. The 18347
unpaid redevelopment charge is a lien on property against which 18348
it is charged from the date the charge is entered on the tax 18349

list, and shall be collected in the manner provided for the 18350
collection of real property taxes. Once the charge is collected, 18351
it shall be paid immediately to the municipal corporation. 18352

Sec. 5709.46. (A) A municipal corporation that has 18353
declared an improvement to be a public purpose under section 18354
5709.45 of the Revised Code may require the owner of any 18355
structure located on the parcel to make annual service payments 18356
in lieu of taxes to the county treasurer on or before the final 18357
dates for payment of real property taxes. Each such payment 18358
shall be charged and collected in the same manner and in the 18359
same amount as the real property taxes that would have been 18360
charged and payable against the improvement if it were not 18361
exempt from taxation, less any amount required to be paid by the 18362
owner under section 5709.94 of the Revised Code. If any 18363
reduction in the levies otherwise applicable to such exempt 18364
property is made by the county budget commission under section 18365
5705.31 of the Revised Code, the amount of the service payment 18366
in lieu of taxes shall be calculated as if such reduction in 18367
levies had not been made. 18368

(B) Moneys collected as service payments in lieu of taxes 18369
from a parcel shall be distributed at the same time and in the 18370
same manner as real property tax payments. However, subject to 18371
division (C) of this section or section 5709.913 of the Revised 18372
Code, the entire amount so collected shall be distributed to the 18373
municipal corporation in which the parcel is located. ~~If an~~ 18374
~~ordinance adopted under section 5709.45 of the Revised Code~~ 18375
~~specifies that service payments shall be paid to the city,~~ 18376
~~local, or exempted village school district in which the parcel~~ 18377
~~is located, the county treasurer shall distribute the portion of~~ 18378
~~the service payments to that school district in an amount equal~~ 18379
~~to the property tax payments the school district would have~~ 18380

~~received from the portion of the parcel's improvement exempted~~ 18381
~~from taxation had the improvement not been exempted, as directed~~ 18382
~~in the ordinance.~~ The treasurer shall maintain a record of the 18383
service payments in lieu of taxes made from property in each 18384
municipal corporation. 18385

(C) If annual service payments in lieu of taxes are 18386
required under this section, the county treasurer shall 18387
distribute to the appropriate taxing authorities the portion of 18388
the service payments that represents payments required under 18389
division ~~(H)~~ (G) of section 5709.45 of the Revised Code. 18390

(D) Nothing in this section or section 5709.45 of the 18391
Revised Code affects the taxes levied against that portion of 18392
the value of any parcel of property that is not exempt from 18393
taxation. 18394

Sec. 5709.47. (A) A municipal corporation that grants a 18395
tax exemption or enters into a redevelopment charge agreement 18396
under section 5709.45 of the Revised Code shall establish a 18397
municipal downtown redevelopment district fund into which shall 18398
be deposited service payments in lieu of taxes distributed to 18399
the municipal corporation under section 5709.46 of the Revised 18400
Code and redevelopment charges collected pursuant to division 18401
~~(M)~~ (L) of section 5709.45 of the Revised Code. If an ordinance 18402
adopted under division (B) of section 5709.45 of the Revised 18403
Code or an agreement under division ~~(M)~~ (L) of that section 18404
authorizes the use of service payments or redevelopment charges 18405
for more than one of the purposes described in division (E) of 18406
that section, the municipal corporation shall establish separate 18407
accounts for the service payments and redevelopment charges 18408
designated for each such purpose. Money in an account of the 18409
municipal downtown redevelopment district fund shall be used for 18410

the purposes described in the ordinance creating the downtown 18411
redevelopment district and the redevelopment charge agreements. 18412
The municipal corporation also may deposit into any of those 18413
accounts municipal income tax revenue that has been designated 18414
by ordinance to finance the public infrastructure improvements. 18415

~~(B) (1) A municipal corporation may distribute money in the 18416
municipal downtown redevelopment district fund to any school 18417
district in which the exempt property is located in an amount 18418
not to exceed the amount of real property taxes that such school 18419
district would have received from the improvement if it were not 18420
exempt from taxation, or use money in the fund to finance 18421
specific public improvements benefiting the school district. The 18422
resolution or ordinance establishing the fund shall set forth 18423
the percentage of such maximum amount that will be distributed 18424
to any affected school district or used to finance specific 18425
public improvements benefiting the school district. 18426~~

~~(2) A municipal corporation also may distribute money in 18427
the municipal downtown redevelopment district fund to a county 18428
in accordance with section 5709.913 of the Revised Code. 18429~~

(C) Any incidental surplus remaining in the municipal 18430
downtown redevelopment district fund or an account of that fund 18431
upon dissolution of the fund or account shall be transferred to 18432
the general fund of the municipal corporation. 18433

Sec. 5709.62. (A) In any municipal corporation that is 18434
defined by the United States office of management and budget as 18435
a principal city of a metropolitan statistical area, the 18436
legislative authority of the municipal corporation may designate 18437
one or more areas within its municipal corporation as proposed 18438
enterprise zones. Upon designating an area, the legislative 18439
authority shall petition the director of development services 18440

for certification of the area as having the characteristics set 18441
forth in division (A) (1) of section 5709.61 of the Revised Code 18442
as amended by Substitute Senate Bill No. 19 of the 120th general 18443
assembly. Except as otherwise provided in division (E) of this 18444
section, on and after July 1, 1994, legislative authorities 18445
shall not enter into agreements under this section unless the 18446
legislative authority has petitioned the director and the 18447
director has certified the zone under this section as amended by 18448
that act; however, all agreements entered into under this 18449
section as it existed prior to July 1, 1994, and the incentives 18450
granted under those agreements shall remain in effect for the 18451
period agreed to under those agreements. Within sixty days after 18452
receiving such a petition, the director shall determine whether 18453
the area has the characteristics set forth in division (A) (1) of 18454
section 5709.61 of the Revised Code, and shall forward the 18455
findings to the legislative authority of the municipal 18456
corporation. If the director certifies the area as having those 18457
characteristics, and thereby certifies it as a zone, the 18458
legislative authority may enter into an agreement with an 18459
enterprise under division (C) of this section. 18460

(B) Any enterprise that wishes to enter into an agreement 18461
with a municipal corporation under division (C) of this section 18462
shall submit a proposal to the legislative authority of the 18463
municipal corporation on a form prescribed by the director of 18464
development services, together with the application fee 18465
established under section 5709.68 of the Revised Code. The form 18466
shall require the following information: 18467

(1) An estimate of the number of new employees whom the 18468
enterprise intends to hire, or of the number of employees whom 18469
the enterprise intends to retain, within the zone at a facility 18470
that is a project site, and an estimate of the amount of payroll 18471

of the enterprise attributable to these employees; 18472

(2) An estimate of the amount to be invested by the 18473
enterprise to establish, expand, renovate, or occupy a facility, 18474
including investment in new buildings, additions or improvements 18475
to existing buildings, machinery, equipment, furniture, 18476
fixtures, and inventory; 18477

(3) A listing of the enterprise's current investment, if 18478
any, in a facility as of the date of the proposal's submission. 18479

The enterprise shall review and update the listings 18480
required under this division to reflect material changes, and 18481
any agreement entered into under division (C) of this section 18482
shall set forth final estimates and listings as of the time the 18483
agreement is entered into. The legislative authority may, on a 18484
separate form and at any time, require any additional 18485
information necessary to determine whether an enterprise is in 18486
compliance with an agreement and to collect the information 18487
required to be reported under section 5709.68 of the Revised 18488
Code. 18489

(C) Upon receipt and investigation of a proposal under 18490
division (B) of this section, if the legislative authority finds 18491
that the enterprise submitting the proposal is qualified by 18492
financial responsibility and business experience to create and 18493
preserve employment opportunities in the zone and improve the 18494
economic climate of the municipal corporation, the legislative 18495
authority, on or before October 15, 2017, may do one of the 18496
following: 18497

(1) Enter into an agreement with the enterprise under 18498
which the enterprise agrees to establish, expand, renovate, or 18499
occupy a facility and hire new employees, or preserve employment 18500

opportunities for existing employees, in return for one or more 18501
of the following incentives: 18502

(a) Exemption for a specified number of years, not to 18503
exceed fifteen, of a specified portion, up to ~~seventy-five-one~~ 18504
hundred per cent, of the assessed value of tangible personal 18505
property first used in business at the project site as a result 18506
of the agreement. If an exemption for inventory is specifically 18507
granted in the agreement pursuant to this division, the 18508
exemption applies to inventory required to be listed pursuant to 18509
sections 5711.15 and 5711.16 of the Revised Code, except that, 18510
in the instance of an expansion or other situations in which an 18511
enterprise was in business at the facility prior to the 18512
establishment of the zone, the inventory that is exempt is that 18513
amount or value of inventory in excess of the amount or value of 18514
inventory required to be listed in the personal property tax 18515
return of the enterprise in the return for the tax year in which 18516
the agreement is entered into. 18517

(b) Exemption for a specified number of years, not to 18518
exceed fifteen, of a specified portion, up to ~~seventy-five-one~~ 18519
hundred per cent, of the increase in the assessed valuation of 18520
real property constituting the project site subsequent to formal 18521
approval of the agreement by the legislative authority; 18522

(c) Provision for a specified number of years, not to 18523
exceed fifteen, of any optional services or assistance that the 18524
municipal corporation is authorized to provide with regard to 18525
the project site. 18526

(2) Enter into an agreement under which the enterprise 18527
agrees to remediate an environmentally contaminated facility, to 18528
spend an amount equal to at least two hundred fifty per cent of 18529
the true value in money of the real property of the facility 18530

prior to remediation as determined for the purposes of property 18531
taxation to establish, expand, renovate, or occupy the 18532
remediated facility, and to hire new employees or preserve 18533
employment opportunities for existing employees at the 18534
remediated facility, in return for one or more of the following 18535
incentives: 18536

(a) Exemption for a specified number of years, not to 18537
exceed fifteen, of a specified portion, not to exceed fifty per 18538
cent, of the assessed valuation of the real property of the 18539
facility prior to remediation; 18540

(b) Exemption for a specified number of years, not to 18541
exceed fifteen, of a specified portion, not to exceed one 18542
hundred per cent, of the increase in the assessed valuation of 18543
the real property of the facility during or after remediation; 18544

(c) The incentive under division (C) (1) (a) of this 18545
section, except that the percentage of the assessed value of 18546
such property exempted from taxation shall not exceed one 18547
hundred per cent; 18548

(d) The incentive under division (C) (1) (c) of this 18549
section. 18550

(3) Enter into an agreement with an enterprise that plans 18551
to purchase and operate a large manufacturing facility that has 18552
ceased operation or announced its intention to cease operation, 18553
in return for exemption for a specified number of years, not to 18554
exceed fifteen, of a specified portion, up to one hundred per 18555
cent, of the assessed value of tangible personal property used 18556
in business at the project site as a result of the agreement, or 18557
of the assessed valuation of real property constituting the 18558
project site, or both. 18559

~~(D) (1) Notwithstanding divisions (C) (1) (a) and (b) of this section, the portion of the assessed value of tangible personal property or of the increase in the assessed valuation of real property exempted from taxation under those divisions may exceed seventy five per cent in any year for which that portion is exempted if the average percentage exempted for all years in which the agreement is in effect does not exceed sixty per cent, or if the board of education of the city, local, or exempted village school district within the territory of which the property is or will be located approves a percentage in excess of seventy five per cent.~~ 18560
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~~(2) Notwithstanding any provision of the Revised Code to the contrary, the exemptions described in divisions (C) (1) (a), (b), and (c), (C) (2) (a), (b), and (c), and (C) (3) of this section may be for up to fifteen years if the board of education of the city, local, or exempted village school district within the territory of which the property is or will be located approves a number of years in excess of ten.~~ 18571
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~~(3) For the purpose of obtaining the approval of a city, local, or exempted village school district under division (D) (1) or (2) of this section, the legislative authority shall deliver to the board of education a notice not later than forty five days prior to approving the agreement, excluding Saturdays, Sundays, and legal holidays as defined in section 1.14 of the Revised Code. The notice shall state the percentage to be exempted, an estimate of the true value of the property to be exempted, and the number of years the property is to be exempted. The board of education, by resolution adopted by a majority of the board, shall approve or disapprove the agreement and certify a copy of the resolution to the legislative authority not later than fourteen days prior to the date~~ 18578
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~~stipulated by the legislative authority as the date upon which approval of the agreement is to be formally considered by the legislative authority. The board of education may include in the resolution conditions under which the board would approve the agreement, including the execution of an agreement to compensate the school district under division (B) of section 5709.82 of the Revised Code. The legislative authority may approve the agreement at any time after the board of education certifies its resolution approving the agreement to the legislative authority, or, if the board approves the agreement conditionally, at any time after the conditions are agreed to by the board and the legislative authority.~~ 18591
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~~If a board of education has adopted a resolution waiving its right to approve agreements and the resolution remains in effect, approval of an agreement by the board is not required under this division. If a board of education has adopted a resolution allowing a legislative authority to deliver the notice required under this division fewer than forty-five business days prior to the legislative authority's approval of the agreement, the legislative authority shall deliver the notice to the board not later than the number of days prior to such approval as prescribed by the board in its resolution. If a board of education adopts a resolution waiving its right to approve agreements or shortening the notification period, the board shall certify a copy of the resolution to the legislative authority. If the board of education rescinds such a resolution, it shall certify notice of the rescission to the legislative authority.~~ 18603
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~~(4) The legislative authority shall comply with section 5709.83 of the Revised Code unless the board of education has adopted a resolution under that section waiving its right to~~ 18619
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~~receive such notice. The owner of property exempted from taxation~~ 18622
~~under this section shall make annual service payments in lieu of~~ 18623
~~taxes as required under section 5709.94 of the Revised Code.~~ 18624

(E) This division applies to zones certified by the 18625
director of development services under this section prior to 18626
July 22, 1994. 18627

On or before October 15, 2017, the legislative authority 18628
that designated a zone to which this division applies may enter 18629
into an agreement with an enterprise if the legislative 18630
authority finds that the enterprise satisfies one of the 18631
criteria described in divisions (E)(1) to (5) of this section: 18632

(1) The enterprise currently has no operations in this 18633
state and, subject to approval of the agreement, intends to 18634
establish operations in the zone; 18635

(2) The enterprise currently has operations in this state 18636
and, subject to approval of the agreement, intends to establish 18637
operations at a new location in the zone that would not result 18638
in a reduction in the number of employee positions at any of the 18639
enterprise's other locations in this state; 18640

(3) The enterprise, subject to approval of the agreement, 18641
intends to relocate operations, currently located in another 18642
state, to the zone; 18643

(4) The enterprise, subject to approval of the agreement, 18644
intends to expand operations at an existing site in the zone 18645
that the enterprise currently operates; 18646

(5) The enterprise, subject to approval of the agreement, 18647
intends to relocate operations, currently located in this state, 18648
to the zone, and the director of development services has issued 18649
a waiver for the enterprise under division (B) of section 18650

5709.633 of the Revised Code. 18651

The agreement shall require the enterprise to agree to 18652
establish, expand, renovate, or occupy a facility in the zone 18653
and hire new employees, or preserve employment opportunities for 18654
existing employees, in return for one or more of the incentives 18655
described in division (C) of this section. 18656

(F) All agreements entered into under this section shall 18657
be in the form prescribed under section 5709.631 of the Revised 18658
Code. After an agreement is entered into under this section, if 18659
the legislative authority revokes its designation of a zone, or 18660
if the director of development services revokes a zone's 18661
certification, any entitlements granted under the agreement 18662
shall continue for the number of years specified in the 18663
agreement. 18664

(G) Except as otherwise provided in this division, an 18665
agreement entered into under this section shall require that the 18666
enterprise pay an annual fee equal to the greater of one per 18667
cent of the dollar value of incentives offered under the 18668
agreement or five hundred dollars; provided, however, that if 18669
the value of the incentives exceeds two hundred fifty thousand 18670
dollars, the fee shall not exceed two thousand five hundred 18671
dollars. The fee shall be payable to the legislative authority 18672
once per year for each year the agreement is effective on the 18673
days and in the form specified in the agreement. Fees paid shall 18674
be deposited in a special fund created for such purpose by the 18675
legislative authority and shall be used by the legislative 18676
authority exclusively for the purpose of complying with section 18677
5709.68 of the Revised Code and by the tax incentive review 18678
council created under section 5709.85 of the Revised Code 18679
exclusively for the purposes of performing the duties prescribed 18680

under that section. The legislative authority may waive or 18681
reduce the amount of the fee charged against an enterprise, but 18682
such a waiver or reduction does not affect the obligations of 18683
the legislative authority or the tax incentive review council to 18684
comply with section 5709.68 or 5709.85 of the Revised Code. 18685

(H) When an agreement is entered into pursuant to this 18686
section, the legislative authority authorizing the agreement 18687
shall forward a copy of the agreement to the director of 18688
development services and to the tax commissioner within fifteen 18689
days after the agreement is entered into. ~~If any agreement~~ 18690
~~includes terms not provided for in section 5709.631 of the~~ 18691
~~Revised Code affecting the revenue of a city, local, or exempted~~ 18692
~~village school district or causing revenue to be forgone by the~~ 18693
~~district, including any compensation to be paid to the school~~ 18694
~~district pursuant to section 5709.82 of the Revised Code, those~~ 18695
~~terms also shall be forwarded in writing to the director of~~ 18696
~~development services along with the copy of the agreement~~ 18697
~~forwarded under this division.~~ 18698

(I) After an agreement is entered into, the enterprise 18699
shall file with each personal property tax return required to be 18700
filed, or annual report required to be filed under section 18701
5727.08 of the Revised Code, while the agreement is in effect, 18702
an informational return, on a form prescribed by the tax 18703
commissioner for that purpose, setting forth separately the 18704
property, and related costs and values, exempted from taxation 18705
under the agreement. 18706

(J) Enterprises may agree to give preference to residents 18707
of the zone within which the agreement applies relative to 18708
residents of this state who do not reside in the zone when 18709
hiring new employees under the agreement. 18710

(K) An agreement entered into under this section may 18711
include a provision requiring the enterprise to create one or 18712
more temporary internship positions for students enrolled in a 18713
course of study at a school or other educational institution in 18714
the vicinity, and to create a scholarship or provide another 18715
form of educational financial assistance for students holding 18716
such a position in exchange for the student's commitment to work 18717
for the enterprise at the completion of the internship. 18718

(L) The tax commissioner's authority in determining the 18719
accuracy of any exemption granted by an agreement entered into 18720
under this section is limited to divisions (C) (1) (a) and (b), 18721
(C) (2) (a), (b), and (c), (C) (3), ~~(D)~~, and (I) of this section 18722
and divisions (B) (1) to (10) of section 5709.631 of the Revised 18723
Code and, as authorized by law, to enforcing any modification 18724
to, or revocation of, that agreement by the legislative 18725
authority of a municipal corporation or the director of 18726
development services. 18727

Sec. 5709.63. (A) With the consent of the legislative 18728
authority of each affected municipal corporation or of a board 18729
of township trustees, a board of county commissioners may, in 18730
the manner set forth in section 5709.62 of the Revised Code, 18731
designate one or more areas in one or more municipal 18732
corporations or in unincorporated areas of the county as 18733
proposed enterprise zones. A board of county commissioners may 18734
designate no more than one area within a township, or within 18735
adjacent townships, as a proposed enterprise zone. The board 18736
shall petition the director of development services for 18737
certification of the area as having the characteristics set 18738
forth in division (A) (1) or (2) of section 5709.61 of the 18739
Revised Code as amended by Substitute Senate Bill No. 19 of the 18740
120th general assembly. Except as otherwise provided in division 18741

(D) of this section, on and after July 1, 1994, boards of county commissioners shall not enter into agreements under this section unless the board has petitioned the director and the director has certified the zone under this section as amended by that act; however, all agreements entered into under this section as it existed prior to July 1, 1994, and the incentives granted under those agreements shall remain in effect for the period agreed to under those agreements. The director shall make the determination in the manner provided under section 5709.62 of the Revised Code.

Any enterprise wishing to enter into an agreement with the board under division (B) or (D) of this section shall submit a proposal to the board on the form and accompanied by the application fee prescribed under division (B) of section 5709.62 of the Revised Code. The enterprise shall review and update the estimates and listings required by the form in the manner required under that division. The board may, on a separate form and at any time, require any additional information necessary to determine whether an enterprise is in compliance with an agreement and to collect the information required to be reported under section 5709.68 of the Revised Code.

(B) If the board of county commissioners finds that an enterprise submitting a proposal is qualified by financial responsibility and business experience to create and preserve employment opportunities in the zone and to improve the economic climate of the municipal corporation or municipal corporations or the unincorporated areas in which the zone is located and to which the proposal applies, the board, on or before October 15, 2017, and with the consent of the legislative authority of each affected municipal corporation or of the board of township trustees may do either of the following:

(1) Enter into an agreement with the enterprise under 18773
which the enterprise agrees to establish, expand, renovate, or 18774
occupy a facility in the zone and hire new employees, or 18775
preserve employment opportunities for existing employees, in 18776
return for the following incentives: 18777

(a) When the facility is located in a municipal 18778
corporation, the board may enter into an agreement for one or 18779
more of the incentives provided in division (C) of section 18780
5709.62 of the Revised Code, ~~subject to division (D) of that~~ 18781
~~section;~~ 18782

(b) When the facility is located in an unincorporated 18783
area, the board may enter into an agreement for one or more of 18784
the following incentives: 18785

(i) Exemption for a specified number of years, not to 18786
exceed fifteen, of a specified portion, up to ~~sixty~~one hundred 18787
per cent, of the assessed value of tangible personal property 18788
first used in business at a project site as a result of the 18789
agreement. If an exemption for inventory is specifically granted 18790
in the agreement pursuant to this division, the exemption 18791
applies to inventory required to be listed pursuant to sections 18792
5711.15 and 5711.16 of the Revised Code, except, in the instance 18793
of an expansion or other situations in which an enterprise was 18794
in business at the facility prior to the establishment of the 18795
zone, the inventory that is exempt is that amount or value of 18796
inventory in excess of the amount or value of inventory required 18797
to be listed in the personal property tax return of the 18798
enterprise in the return for the tax year in which the agreement 18799
is entered into. 18800

(ii) Exemption for a specified number of years, not to 18801
exceed fifteen, of a specified portion, up to ~~sixty~~one hundred 18802

per cent, of the increase in the assessed valuation of real 18803
property constituting the project site subsequent to formal 18804
approval of the agreement by the board; 18805

(iii) Provision for a specified number of years, not to 18806
exceed fifteen, of any optional services or assistance the board 18807
is authorized to provide with regard to the project site; 18808

(iv) The incentive described in division (C) (2) of section 18809
5709.62 of the Revised Code. 18810

(2) Enter into an agreement with an enterprise that plans 18811
to purchase and operate a large manufacturing facility that has 18812
ceased operation or has announced its intention to cease 18813
operation, in return for exemption for a specified number of 18814
years, not to exceed fifteen, of a specified portion, up to one 18815
hundred per cent, of tangible personal property used in business 18816
at the project site as a result of the agreement, or of real 18817
property constituting the project site, or both. 18818

~~(C) (1) (a) Notwithstanding divisions (B) (1) (b) (i) and (ii) 18819
of this section, the portion of the assessed value of tangible 18820
personal property or of the increase in the assessed valuation 18821
of real property exempted from taxation under those divisions 18822
may exceed sixty per cent in any year for which that portion is 18823
exempted if the average percentage exempted for all years in 18824
which the agreement is in effect does not exceed fifty per cent, 18825
or if the board of education of the city, local, or exempted 18826
village school district within the territory of which the 18827
property is or will be located approves a percentage in excess 18828
of sixty per cent.~~ 18829

~~(b) Notwithstanding any provision of the Revised Code to 18830
the contrary, the exemptions described in divisions (B) (1) (b) 18831~~

~~(i), (ii), (iii), and (iv) and (B) (2) of this section may be for up to fifteen years if the board of education of the city, local, or exempted village school district within the territory of which the property is or will be located approves a number of years in excess of ten.~~ 18832
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~~(c) For the purpose of obtaining the approval of a city, local, or exempted village school district under division (C) (1) (a) or (b) of this section, the board of county commissioners shall deliver to the board of education a notice not later than forty five days prior to approving the agreement, excluding Saturdays, Sundays, and legal holidays as defined in section 1.14 of the Revised Code. The notice shall state the percentage to be exempted, an estimate of the true value of the property to be exempted, and the number of years the property is to be exempted. The board of education, by resolution adopted by a majority of the board, shall approve or disapprove the agreement and certify a copy of the resolution to the board of county commissioners not later than fourteen days prior to the date stipulated by the board of county commissioners as the date upon which approval of the agreement is to be formally considered by the board of county commissioners. The board of education may include in the resolution conditions under which the board would approve the agreement, including the execution of an agreement to compensate the school district under division (B) of section 5709.82 of the Revised Code. The board of county commissioners may approve the agreement at any time after the board of education certifies its resolution approving the agreement to the board of county commissioners, or, if the board of education approves the agreement conditionally, at any time after the conditions are agreed to by the board of education and the board of county commissioners.~~ 18837
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~~If a board of education has adopted a resolution waiving its right to approve agreements and the resolution remains in effect, approval of an agreement by the board of education is not required under division (C) of this section. If a board of education has adopted a resolution allowing a board of county commissioners to deliver the notice required under this division fewer than forty five business days prior to approval of the agreement by the board of county commissioners, the board of county commissioners shall deliver the notice to the board of education not later than the number of days prior to such approval as prescribed by the board of education in its resolution. If a board of education adopts a resolution waiving its right to approve agreements or shortening the notification period, the board of education shall certify a copy of the resolution to the board of county commissioners. If the board of education rescinds such a resolution, it shall certify notice of the rescission to the board of county commissioners.~~

~~(2) The board of county commissioners shall comply with section 5709.83 of the Revised Code unless the board of education has adopted a resolution under that section waiving its right to receive such notice. The owner of property exempted from taxation under this section shall make annual service payments in lieu of taxes as required under section 5709.94 of the Revised Code.~~

(D) This division applies to zones certified by the director of development services under this section prior to July 22, 1994.

On or before October 15, 2017, and with the consent of the legislative authority of each affected municipal corporation or board of township trustees of each affected township, the board

of county commissioners that designated a zone to which this 18893
division applies may enter into an agreement with an enterprise 18894
if the board finds that the enterprise satisfies one of the 18895
criteria described in divisions (D) (1) to (5) of this section: 18896

(1) The enterprise currently has no operations in this 18897
state and, subject to approval of the agreement, intends to 18898
establish operations in the zone; 18899

(2) The enterprise currently has operations in this state 18900
and, subject to approval of the agreement, intends to establish 18901
operations at a new location in the zone that would not result 18902
in a reduction in the number of employee positions at any of the 18903
enterprise's other locations in this state; 18904

(3) The enterprise, subject to approval of the agreement, 18905
intends to relocate operations, currently located in another 18906
state, to the zone; 18907

(4) The enterprise, subject to approval of the agreement, 18908
intends to expand operations at an existing site in the zone 18909
that the enterprise currently operates; 18910

(5) The enterprise, subject to approval of the agreement, 18911
intends to relocate operations, currently located in this state, 18912
to the zone, and the director of development services has issued 18913
a waiver for the enterprise under division (B) of section 18914
5709.633 of the Revised Code. 18915

The agreement shall require the enterprise to agree to 18916
establish, expand, renovate, or occupy a facility in the zone 18917
and hire new employees, or preserve employment opportunities for 18918
existing employees, in return for one or more of the incentives 18919
described in division (B) of this section. 18920

(E) All agreements entered into under this section shall 18921

be in the form prescribed under section 5709.631 of the Revised Code. After an agreement under this section is entered into, if the board of county commissioners revokes its designation of a zone, or if the director of development services revokes a zone's certification, any entitlements granted under the agreement shall continue for the number of years specified in the agreement.

(F) Except as otherwise provided in this division, an agreement entered into under this section shall require that the enterprise pay an annual fee equal to the greater of one per cent of the dollar value of incentives offered under the agreement or five hundred dollars; provided, however, that if the value of the incentives exceeds two hundred fifty thousand dollars, the fee shall not exceed two thousand five hundred dollars. The fee shall be payable to the board of county commissioners once per year for each year the agreement is effective on the days and in the form specified in the agreement. Fees paid shall be deposited in a special fund created for such purpose by the board and shall be used by the board exclusively for the purpose of complying with section 5709.68 of the Revised Code and by the tax incentive review council created under section 5709.85 of the Revised Code exclusively for the purposes of performing the duties prescribed under that section. The board may waive or reduce the amount of the fee charged against an enterprise, but such waiver or reduction does not affect the obligations of the board or the tax incentive review council to comply with section 5709.68 or 5709.85 of the Revised Code, respectively.

(G) With the approval of the legislative authority of a municipal corporation or the board of township trustees of a township in which a zone is designated under division (A) of

this section, the board of county commissioners may delegate to 18953
that legislative authority or board any powers and duties of the 18954
board of county commissioners to negotiate and administer 18955
agreements with regard to that zone under this section. 18956

(H) When an agreement is entered into pursuant to this 18957
section, the board of county commissioners authorizing the 18958
agreement or the legislative authority or board of township 18959
trustees that negotiates and administers the agreement shall 18960
forward a copy of the agreement to the director of development 18961
services and to the tax commissioner within fifteen days after 18962
the agreement is entered into. ~~If any agreement includes terms~~ 18963
~~not provided for in section 5709.631 of the Revised Code~~ 18964
~~affecting the revenue of a city, local, or exempted village~~ 18965
~~school district or causing revenue to be foregone by the~~ 18966
~~district, including any compensation to be paid to the school~~ 18967
~~district pursuant to section 5709.82 of the Revised Code, those~~ 18968
~~terms also shall be forwarded in writing to the director of~~ 18969
~~development services along with the copy of the agreement~~ 18970
~~forwarded under this division.~~ 18971

(I) After an agreement is entered into, the enterprise 18972
shall file with each personal property tax return required to be 18973
filed, or annual report that is required to be filed under 18974
section 5727.08 of the Revised Code, while the agreement is in 18975
effect, an informational return, on a form prescribed by the tax 18976
commissioner for that purpose, setting forth separately the 18977
property, and related costs and values, exempted from taxation 18978
under the agreement. 18979

(J) Enterprises may agree to give preference to residents 18980
of the zone within which the agreement applies relative to 18981
residents of this state who do not reside in the zone when 18982

hiring new employees under the agreement. 18983

(K) An agreement entered into under this section may 18984
include a provision requiring the enterprise to create one or 18985
more temporary internship positions for students enrolled in a 18986
course of study at a school or other educational institution in 18987
the vicinity, and to create a scholarship or provide another 18988
form of educational financial assistance for students holding 18989
such a position in exchange for the student's commitment to work 18990
for the enterprise at the completion of the internship. 18991

(L) The tax commissioner's authority in determining the 18992
accuracy of any exemption granted by an agreement entered into 18993
under this section is limited to divisions (B) (1) (b) (i) and 18994
(ii), (B) (2), ~~(C)~~, and (I) of this section, division (B) (1) (b) 18995
(iv) of this section as it pertains to divisions (C) (2) (a), (b), 18996
and (c) of section 5709.62 of the Revised Code, and divisions 18997
(B) (1) to (10) of section 5709.631 of the Revised Code and, as 18998
authorized by law, to enforcing any modification to, or 18999
revocation of, that agreement by the board of county 19000
commissioners or the director of development services or, if the 19001
board's powers and duties are delegated under division (G) of 19002
this section, by the legislative authority of a municipal 19003
corporation or board of township trustees. 19004

Sec. 5709.631. Each agreement entered into under sections 19005
5709.62, 5709.63, and 5709.632 of the Revised Code on or after 19006
April 1, 1994, shall be in writing and shall include all of the 19007
information and statements prescribed by this section. 19008
Agreements may include terms not prescribed by this section, but 19009
such terms shall in no way derogate from the information and 19010
statements prescribed by this section. 19011

(A) Each agreement shall include the following 19012

information: 19013

(1) The names of all parties to the agreement; 19014

(2) A description of the investments to be made by the 19015
applicant enterprise or by another party at the facility whether 19016
or not the investments are exempted from taxation, including 19017
existing or new building size and cost thereof; the value of 19018
machinery, equipment, furniture, and fixtures, including an 19019
itemization of the value of machinery, equipment, furniture, and 19020
fixtures used at another location in this state prior to the 19021
agreement and relocated or to be relocated from that location to 19022
the facility and the value of machinery, equipment, furniture, 19023
and fixtures at the facility prior to the execution of the 19024
agreement that will not be exempted from taxation; the value of 19025
inventory at the facility, including an itemization of the value 19026
of inventory held at another location in this state prior to the 19027
agreement and relocated or to be relocated from that location to 19028
the facility, and the value of inventory held at the facility 19029
prior to the execution of the agreement that will not be 19030
exempted from taxation; 19031

(3) The scheduled starting and completion dates of 19032
investments made in building, machinery, equipment, furniture, 19033
fixtures, and inventory; 19034

(4) Estimates of the number of employee positions to be 19035
created each year of the agreement and of the number of employee 19036
positions retained by the applicant enterprise due to the 19037
project, itemized as to the number of full-time, part-time, 19038
permanent, and temporary positions; 19039

(5) Estimates of the dollar amount of payroll attributable 19040
to the positions set forth in division (A) (4) of this section, 19041

similarly itemized; 19042

(6) The number of employee positions, if any, at the 19043
project site and at any other location in the state at the time 19044
the agreement is executed, itemized as to the number of full- 19045
time, part-time, permanent, and temporary positions. 19046

(B) Each agreement shall set forth the following 19047
information and incorporate the following statements: 19048

(1) A description of real property to be exempted from 19049
taxation under the agreement, the percentage of the assessed 19050
valuation of the real property exempted from taxation, and the 19051
period for which the exemption is granted, accompanied by the 19052
statement: "The exemption commences the first year for which the 19053
real property would first be taxable were that property not 19054
exempted from taxation. No exemption shall commence 19055
after (insert date) nor extend beyond 19056
(insert date)." The tax commissioner shall adopt rules 19057
prescribing the form the description of such property shall 19058
assume to ensure that the property to be exempted from taxation 19059
under the agreement is distinguishable from property that is not 19060
to be exempted under that agreement. 19061

(2) A description of tangible personal property to be 19062
exempted from taxation under the agreement, the percentage of 19063
the assessed value of the tangible personal property exempted 19064
from taxation, and the period for which the exemption is 19065
granted, accompanied by the statement: "The minimum investment 19066
for tangible personal property to qualify for the exemption is 19067
\$..... (insert dollar amount) to purchase machinery and 19068
equipment first used in business at the facility as a result of 19069
the project, \$..... (insert dollar amount) for furniture 19070
and fixtures and other noninventory personal property first used 19071

in business at the facility as a result of the project, and 19072
\$..... (insert dollar amount) for new inventory. The 19073
maximum investment for tangible personal property to qualify for 19074
the exemption is \$..... (insert dollar amount) to purchase 19075
machinery and equipment first used in business at the facility 19076
as a result of the project, \$..... (insert dollar amount) 19077
for furniture and fixtures and other noninventory personal 19078
property first used in business at the facility as a result of 19079
the project, and \$..... (insert dollar amount) for new 19080
inventory. The exemption commences the first year for which the 19081
tangible personal property would first be taxable were that 19082
property not exempted from taxation. No exemption shall commence 19083
after tax return year (insert year) nor extend beyond 19084
tax return year (insert year). In no instance shall 19085
any tangible personal property be exempted from taxation for 19086
more than ~~ten-fifteen~~ return years ~~unless, under division (D)(2)~~ 19087
~~of section 5709.62 or under division (C)(1)(b) of section~~ 19088
~~5709.63 of the Revised Code, the board of education approves~~ 19089
~~exemption for a number of years in excess of ten, in which case~~ 19090
~~the tangible personal property may be exempted from taxation for~~ 19091
~~that number of years, not to exceed fifteen return years." No~~ 19092
exemption shall be allowed for any type of tangible personal 19093
property if the total investment is less than the minimum dollar 19094
amount specified for that type of property. If, for a type of 19095
tangible personal property, there are no minimum or maximum 19096
investment dollar amounts specified in the statement or the 19097
dollar amounts are designated in the statement as not 19098
applicable, the exemption shall apply to the total cost of that 19099
type of tangible personal property first used in business at the 19100
facility as a result of the project. The tax commissioner shall 19101
adopt rules prescribing the form the description of such 19102
property shall assume to ensure that the property to be exempted 19103

from taxation under the agreement is distinguishable from 19104
property that is not to be exempted under that agreement. 19105

(3) "..... (insert name of enterprise) shall pay such 19106
real and tangible personal property taxes as are not exempted 19107
under this agreement and are charged against such property and 19108
shall file all tax reports and returns as required by law. 19109
If (insert name of enterprise) fails to pay such 19110
taxes or file such returns and reports, all incentives granted 19111
under this agreement are rescinded beginning with the year for 19112
which such taxes are charged or such reports or returns are 19113
required to be filed and thereafter." 19114

(4) "..... (insert name of enterprise) hereby 19115
certifies that at the time this agreement is 19116
executed, (insert name of enterprise) does not owe 19117
any delinquent real or tangible personal property taxes to any 19118
taxing authority of the State of Ohio, and does not owe 19119
delinquent taxes for which (insert name of 19120
enterprise) is liable under Chapter 5727., 5733., 5735., 5739., 19121
5741., 5743., 5747., or 5753. of the Revised Code, or, if such 19122
delinquent taxes are owed, (insert name of 19123
enterprise) currently is paying the delinquent taxes pursuant to 19124
a delinquent tax contract enforceable by the State of Ohio or an 19125
agent or instrumentality thereof, has filed a petition in 19126
bankruptcy under 11 U.S.C.A. 101, et seq., or such a petition 19127
has been filed against (insert name of enterprise). 19128
For the purposes of the certification, delinquent taxes are 19129
taxes that remain unpaid on the latest day prescribed for 19130
payment without penalty under the chapter of the Revised Code 19131
governing payment of those taxes." 19132

(5) "..... (insert name of municipal corporation or 19133

county) shall perform such acts as are reasonably necessary or 19134
appropriate to effect, claim, reserve, and maintain exemptions 19135
from taxation granted under this agreement including, without 19136
limitation, joining in the execution of all documentation and 19137
providing any necessary certificates required in connection with 19138
such exemptions." 19139

(6) "If for any reason the enterprise zone designation 19140
expires, the Director of the Ohio Department of Development 19141
revokes certification of the zone, or (insert name of 19142
municipal corporation or county) revokes the designation of the 19143
zone, entitlements granted under this agreement shall continue 19144
for the number of years specified under this agreement, 19145
unless (insert name of enterprise) materially fails 19146
to fulfill its obligations under this agreement and 19147
(insert name of municipal corporation or county) terminates or 19148
modifies the exemptions from taxation granted under this 19149
agreement." 19150

(7) "If (insert name of enterprise) materially 19151
fails to fulfill its obligations under this agreement, other 19152
than with respect to the number of employee positions estimated 19153
to be created or retained under this agreement, or if 19154
(insert name of municipal corporation or county) determines that 19155
the certification as to delinquent taxes required by this 19156
agreement is fraudulent, (insert name of municipal 19157
corporation or county) may terminate or modify the exemptions 19158
from taxation granted under this agreement." 19159

(8) "..... (insert name of enterprise) shall provide 19160
to the proper tax incentive review council any information 19161
reasonably required by the council to evaluate the enterprise's 19162
compliance with the agreement, including returns or annual 19163

reports filed pursuant to section 5711.02 or 5727.08 of the Ohio Revised Code if requested by the council." 19164
19165

(9) "..... (insert name of enterprise) and 19166
(insert name of municipal corporation or county) acknowledge 19167
that this agreement must be approved by formal action of the 19168
legislative authority of (insert name of municipal 19169
corporation or county) as a condition for the agreement to take 19170
effect. This agreement takes effect upon such approval." 19171

(10) "This agreement is not transferable or assignable 19172
without the express, written approval of (insert name 19173
of municipal corporation or county)." 19174

(11) "Exemptions from taxation granted under this 19175
agreement shall be revoked if it is determined 19176
that (insert name of enterprise), any successor 19177
enterprise, or any related member (as those terms are defined in 19178
section 5709.61 of the Ohio Revised Code) has violated the 19179
prohibition against entering into this agreement under division 19180
(E) of section 3735.671 or section 5709.62, 5709.63, or 5709.632 19181
of the Ohio Revised Code prior to the time prescribed by that 19182
division or either of those sections." 19183

(12) "In any three-year period during which this agreement 19184
is in effect, if the actual number of employee positions created 19185
or retained by (insert name of enterprise) is 19186
not equal to or greater than seventy-five per cent of the number 19187
of employee positions estimated to be created or retained under 19188
this agreement during that three-year period, 19189
(insert name of enterprise) shall repay the amount of taxes on 19190
property that would have been payable had the property not been 19191
exempted from taxation under this agreement during that three- 19192
year period. In addition, the (insert name of 19193

municipal corporation or county) may terminate or modify the 19194
exemptions from taxation granted under this agreement." 19195

The statement described in division (B)(7) of this section 19196
may include the following statement, appended at the end of the 19197
statement: "and may require the repayment of the amount of taxes 19198
that would have been payable had the property not been exempted 19199
from taxation under this agreement." If the agreement includes a 19200
statement requiring repayment of exempted taxes, it also may 19201
authorize the legislative authority to secure repayment of such 19202
taxes by a lien on the exempted property in the amount required 19203
to be repaid. Such a lien on exempted real property shall 19204
attach, and may be perfected, collected, and enforced, in the 19205
same manner as a mortgage lien on real property, and shall 19206
otherwise have the same force and effect as a mortgage lien on 19207
real property. Notwithstanding section 5719.01 of the Revised 19208
Code, such a lien on exempted tangible personal property shall 19209
attach, and may be perfected, collected, and enforced, in the 19210
same manner as a security interest in goods under Chapter 1309. 19211
of the Revised Code, and shall otherwise have the same force and 19212
effect as such a security interest. 19213

(C) If the director of development had to issue a waiver 19214
under section 5709.633 of the Revised Code as a condition for 19215
the agreement to be executed, the agreement shall include the 19216
following statement: 19217

"Continuation of this agreement is subject to the validity 19218
of the circumstance upon which (insert name of 19219
enterprise) applied for, and the Director of the Ohio Department 19220
of Development issued, the waiver pursuant to section 5709.633 19221
of the Ohio Revised Code. If, after formal approval of this 19222
agreement by (insert name of municipal corporation or 19223

county), the Director or (insert name of municipal corporation or county) discovers that such a circumstance did not exist, (insert name of enterprise) shall be deemed to have materially failed to comply with this agreement."

If the director issued a waiver on the basis of the circumstance described in division (B) (3) of section 5709.633 of the Ohio Revised Code, the conditions enumerated in divisions (B) (3) (a) (i) and (ii) or divisions (B) (3) (b) (i) and (ii) of that section shall be incorporated in the information described in divisions (A) (2), (3), and (4) of this section.

Sec. 5709.632. (A) (1) The legislative authority of a municipal corporation defined by the United States office of management and budget as a principal city of a metropolitan statistical area may, in the manner set forth in section 5709.62 of the Revised Code, designate one or more areas in the municipal corporation as a proposed enterprise zone.

(2) With the consent of the legislative authority of each affected municipal corporation or of a board of township trustees, a board of county commissioners may, in the manner set forth in section 5709.62 of the Revised Code, designate one or more areas in one or more municipal corporations or in unincorporated areas of the county as proposed urban jobs and enterprise zones, except that a board of county commissioners may designate no more than one area within a township, or within adjacent townships, as a proposed urban jobs and enterprise zone.

(3) The legislative authority or board of county commissioners may petition the director of development services for certification of the area as having the characteristics set forth in division (A) (3) of section 5709.61 of the Revised Code.

Within sixty days after receiving such a petition, the director 19254
shall determine whether the area has the characteristics set 19255
forth in that division and forward the findings to the 19256
legislative authority or board of county commissioners. If the 19257
director certifies the area as having those characteristics and 19258
thereby certifies it as a zone, the legislative authority or 19259
board may enter into agreements with enterprises under division 19260
(B) of this section. Any enterprise wishing to enter into an 19261
agreement with a legislative authority or board of county 19262
commissioners under this section and satisfying one of the 19263
criteria described in divisions (B) (1) to (5) of this section 19264
shall submit a proposal to the legislative authority or board on 19265
the form prescribed under division (B) of section 5709.62 of the 19266
Revised Code and shall review and update the estimates and 19267
listings required by the form in the manner required under that 19268
division. The legislative authority or board may, on a separate 19269
form and at any time, require any additional information 19270
necessary to determine whether an enterprise is in compliance 19271
with an agreement and to collect the information required to be 19272
reported under section 5709.68 of the Revised Code. 19273

(B) Prior to entering into an agreement with an 19274
enterprise, the legislative authority or board of county 19275
commissioners shall determine whether the enterprise submitting 19276
the proposal is qualified by financial responsibility and 19277
business experience to create and preserve employment 19278
opportunities in the zone and to improve the economic climate of 19279
the municipal corporation or municipal corporations or the 19280
unincorporated areas in which the zone is located and to which 19281
the proposal applies, and whether the enterprise satisfies one 19282
of the following criteria: 19283

(1) The enterprise currently has no operations in this 19284

state and, subject to approval of the agreement, intends to 19285
establish operations in the zone; 19286

(2) The enterprise currently has operations in this state 19287
and, subject to approval of the agreement, intends to establish 19288
operations at a new location in the zone that would not result 19289
in a reduction in the number of employee positions at any of the 19290
enterprise's other locations in this state; 19291

(3) The enterprise, subject to approval of the agreement, 19292
intends to relocate operations, currently located in another 19293
state, to the zone; 19294

(4) The enterprise, subject to approval of the agreement, 19295
intends to expand operations at an existing site in the zone 19296
that the enterprise currently operates; 19297

(5) The enterprise, subject to approval of the agreement, 19298
intends to relocate operations, currently located in this state, 19299
to the zone, and the director of development services has issued 19300
a waiver for the enterprise under division (B) of section 19301
5709.633 of the Revised Code. 19302

(C) If the legislative authority or board determines that 19303
the enterprise is so qualified and satisfies one of the criteria 19304
described in divisions (B) (1) to (5) of this section, the 19305
legislative authority or board may, ~~after complying with section~~ 19306
~~5709.83 of the Revised Code and~~ on or before October 15, 2017, 19307
and, in the case of a board of commissioners, with the consent 19308
of the legislative authority of each affected municipal 19309
corporation or of the board of township trustees, enter into an 19310
agreement with the enterprise under which the enterprise agrees 19311
to establish, expand, renovate, or occupy a facility in the zone 19312
and hire new employees, or preserve employment opportunities for 19313

existing employees, in return for the following incentives: 19314

(1) When the facility is located in a municipal 19315
corporation, a legislative authority or board of commissioners 19316
may enter into an agreement for one or more of the incentives 19317
provided in division (C) of section 5709.62 of the Revised Code, ~~—~~ 19318
~~subject to division (D) of that section, .~~ 19319

(2) When the facility is located in an unincorporated 19320
area, a board of commissioners may enter into an agreement for 19321
one or more of the incentives provided in divisions (B) (1) (b), 19322
(B) (2), and (B) (3) of section 5709.63 of the Revised Code, ~~—~~ 19323
~~subject to division (C) of that section.~~ 19324

(D) All agreements entered into under this section shall 19325
be in the form prescribed under section 5709.631 of the Revised 19326
Code. After an agreement under this section is entered into, if 19327
the legislative authority or board of county commissioners 19328
revokes its designation of the zone, or if the director of 19329
development services revokes the zone's certification, any 19330
entitlements granted under the agreement shall continue for the 19331
number of years specified in the agreement. 19332

(E) Except as otherwise provided in this division, an 19333
agreement entered into under this section shall require that the 19334
enterprise pay an annual fee equal to the greater of one per 19335
cent of the dollar value of incentives offered under the 19336
agreement or five hundred dollars; provided, however, that if 19337
the value of the incentives exceeds two hundred fifty thousand 19338
dollars, the fee shall not exceed two thousand five hundred 19339
dollars. The fee shall be payable to the legislative authority 19340
or board of commissioners once per year for each year the 19341
agreement is effective on the days and in the form specified in 19342
the agreement. Fees paid shall be deposited in a special fund 19343

created for such purpose by the legislative authority or board 19344
and shall be used by the legislative authority or board 19345
exclusively for the purpose of complying with section 5709.68 of 19346
the Revised Code and by the tax incentive review council created 19347
under section 5709.85 of the Revised Code exclusively for the 19348
purposes of performing the duties prescribed under that section. 19349
The legislative authority or board may waive or reduce the 19350
amount of the fee charged against an enterprise, but such waiver 19351
or reduction does not affect the obligations of the legislative 19352
authority or board or the tax incentive review council to comply 19353
with section 5709.68 or 5709.85 of the Revised Code, 19354
respectively. 19355

(F) With the approval of the legislative authority of a 19356
municipal corporation or the board of township trustees of a 19357
township in which a zone is designated under division (A) (2) of 19358
this section, the board of county commissioners may delegate to 19359
that legislative authority or board any powers and duties of the 19360
board to negotiate and administer agreements with regard to that 19361
zone under this section. 19362

(G) When an agreement is entered into pursuant to this 19363
section, the legislative authority or board of commissioners 19364
authorizing the agreement shall forward a copy of the agreement 19365
to the director of development services and to the tax 19366
commissioner within fifteen days after the agreement is entered 19367
into. ~~If any agreement includes terms not provided for in~~ 19368
~~section 5709.631 of the Revised Code affecting the revenue of a~~ 19369
~~city, local, or exempted village school district or causing~~ 19370
~~revenue to be forgone by the district, including any~~ 19371
~~compensation to be paid to the school district pursuant to~~ 19372
~~section 5709.82 of the Revised Code, those terms also shall be~~ 19373
~~forwarded in writing to the director of development services~~ 19374

~~along with the copy of the agreement forwarded under this~~ 19375
~~division.~~ 19376

(H) After an agreement is entered into, the enterprise 19377
shall file with each personal property tax return required to be 19378
filed while the agreement is in effect, an informational return, 19379
on a form prescribed by the tax commissioner for that purpose, 19380
setting forth separately the property, and related costs and 19381
values, exempted from taxation under the agreement. 19382

(I) An agreement entered into under this section may 19383
include a provision requiring the enterprise to create one or 19384
more temporary internship positions for students enrolled in a 19385
course of study at a school or other educational institution in 19386
the vicinity, and to create a scholarship or provide another 19387
form of educational financial assistance for students holding 19388
such a position in exchange for the student's commitment to work 19389
for the enterprise at the completion of the internship. 19390

(J) The owner of improvements exempted from taxation under 19391
this section shall make annual service payments in lieu of taxes 19392
as required under section 5709.94 of the Revised Code. 19393

Sec. 5709.73. (A) As used in this section and section 19394
5709.74 of the Revised Code: 19395

(1) "Business day" means a day of the week excluding 19396
Saturday, Sunday, and a legal holiday as defined in section 1.14 19397
of the Revised Code. 19398

(2) "Further improvements" or "improvements" means the 19399
increase in the assessed value of real property that would first 19400
appear on the tax list and duplicate of real and public utility 19401
property after the effective date of a resolution adopted under 19402
this section were it not for the exemption granted by that 19403

resolution. For purposes of division (B) of this section, 19404
"improvements" do not include any property used or to be used 19405
for residential purposes. For this purpose, "property that is 19406
used or to be used for residential purposes" means property 19407
that, as improved, is used or to be used for purposes that would 19408
cause the tax commissioner to classify the property as 19409
residential property in accordance with rules adopted by the 19410
commissioner under section 5713.041 of the Revised Code. 19411

(3) "Housing renovation" means a project carried out for 19412
residential purposes. 19413

(4) "Incentive district" has the same meaning as in 19414
section 5709.40 of the Revised Code, except that a blighted area 19415
is in the unincorporated area of a township. 19416

(5) "Overlay" has the same meaning as in section 5709.40 19417
of the Revised Code, except that the overlay is delineated by 19418
the board of township trustees. 19419

(6) "Project" and "public infrastructure improvement" have 19420
the same meanings as in section 5709.40 of the Revised Code. 19421

(B) A board of township trustees may, by unanimous vote, 19422
adopt a resolution that declares to be a public purpose any 19423
public infrastructure improvements made that are necessary for 19424
the development of certain parcels of land located in the 19425
unincorporated area of the township. ~~Except with the approval~~ 19426
~~under division (D) of this section of the board of education of~~ 19427
~~each city, local, or exempted village school district within~~ 19428
~~which the improvements are located, the~~ The resolution may 19429
exempt from real property taxation not more than ~~seventy-five~~ 19430
one hundred per cent of further improvements to a parcel of land 19431
that directly benefits from the public infrastructure 19432

improvements, for a period of not more than ~~ten~~thirty years. 19433
The resolution shall specify the percentage of the further 19434
improvements to be exempted and the life of the exemption. 19435

(C) (1) A board of township trustees may adopt, by 19436
unanimous vote, a resolution creating an incentive district and 19437
declaring improvements to parcels within the district to be a 19438
public purpose and, except as provided in division (C) (2) of 19439
this section, exempt from taxation as provided in this section, 19440
but no board of township trustees of a township that has a 19441
population that exceeds twenty-five thousand, as shown by the 19442
most recent federal decennial census, shall adopt a resolution 19443
that creates an incentive district if the sum of the taxable 19444
value of real property in the proposed district for the 19445
preceding tax year and the taxable value of all real property in 19446
the township that would have been taxable in the preceding year 19447
were it not for the fact that the property was in an existing 19448
incentive district and therefore exempt from taxation exceeds 19449
twenty-five per cent of the taxable value of real property in 19450
the township for the preceding tax year. The district shall be 19451
located within the unincorporated area of the township and shall 19452
not include any territory that is included within a district 19453
created under division (B) of section 5709.78 of the Revised 19454
Code. The resolution shall delineate the boundary of the 19455
proposed district and specifically identify each parcel within 19456
the district. A proposed district may not include any parcel 19457
that is or has been exempted from taxation under division (B) of 19458
this section or that is or has been within another district 19459
created under this division. A resolution may create more than 19460
one such district, and more than one resolution may be adopted 19461
under division (C) (1) of this section. 19462

(2) (a) Not later than thirty days prior to adopting a 19463

resolution under division (C) (1) of this section, if the 19464
township intends to apply for exemptions from taxation under 19465
section 5709.911 of the Revised Code on behalf of owners of real 19466
property located within the proposed incentive district, the 19467
board shall conduct a public hearing on the proposed resolution. 19468
Not later than thirty days prior to the public hearing, the 19469
board shall give notice of the public hearing and the proposed 19470
resolution by first class mail to every real property owner 19471
whose property is located within the boundaries of the proposed 19472
incentive district that is the subject of the proposed 19473
resolution. The notice shall include a map of the proposed 19474
incentive district on which the board of township trustees shall 19475
have delineated an overlay. The notice shall inform the property 19476
owner of the owner's right to exclude the owner's property from 19477
the incentive district if both of the following conditions are 19478
met: 19479

(i) The owner's entire parcel of property will not be 19480
located within the overlay. 19481

(ii) The owner has submitted a statement to the board of 19482
county commissioners of the county in which the parcel is 19483
located indicating the owner's intent to seek a tax exemption 19484
for improvements to the owner's parcel under division (A) or (B) 19485
of section 5709.78 of the Revised Code within the next five 19486
years. 19487

When both of the preceding conditions are met, the owner 19488
may exclude the owner's property from the incentive district by 19489
submitting a written response in accordance with division (C) (2) 19490
(b) of this section. The notice also shall include information 19491
detailing the required contents of the response, the address to 19492
which the response may be mailed, and the deadline for 19493

submitting the response. 19494

(b) Any owner of real property located within the 19495
boundaries of an incentive district proposed under division (C) 19496
(1) of this section who meets the conditions specified in 19497
divisions (C) (2) (a) (i) and (ii) of this section may exclude the 19498
property from the proposed incentive district by submitting a 19499
written response to the board not later than forty-five days 19500
after the postmark date on the notice required under division 19501
(C) (2) (a) of this section. The response shall include a copy of 19502
the statement submitted under division (C) (2) (a) (ii) of this 19503
section. The response shall be sent by first class mail or 19504
delivered in person at a public hearing held by the board under 19505
division (C) (2) (a) of this section. The response shall conform 19506
to any content requirements that may be established by the board 19507
and included in the notice provided under division (C) (2) (a) of 19508
this section. In the response, property owners may identify a 19509
parcel by street address, by the manner in which it is 19510
identified in the resolution, or by other means allowing the 19511
identity of the parcel to be ascertained. 19512

(c) Before adopting a resolution under division (C) (1) of 19513
this section, the board shall amend the resolution to exclude 19514
any parcel for which a written response has been submitted under 19515
division (C) (2) (b) of this section. A township shall not apply 19516
for exemptions from taxation under section 5709.911 of the 19517
Revised Code for any such parcel, and service payments may not 19518
be required from the owner of the parcel. Improvements to a 19519
parcel excluded from an incentive district under this division 19520
may be exempted from taxation under division (B) of this section 19521
pursuant to a resolution adopted under that division or under 19522
any other section of the Revised Code under which the parcel 19523
qualifies. 19524

(3) (a) A resolution adopted under division (C) (1) of this section shall specify the life of the incentive district and the percentage of the improvements to be exempted, shall designate the public infrastructure improvements made, to be made, or in the process of being made, that benefit or serve, or, once made, will benefit or serve parcels in the district. The resolution also shall identify one or more specific projects being, or to be, undertaken in the district that place additional demand on the public infrastructure improvements designated in the resolution. The project identified may, but need not be, the project under division (C) (3) (b) of this section that places real property in use for commercial or industrial purposes.

A resolution adopted under division (C) (1) of this section on or after March 30, 2006, shall not designate police or fire equipment as public infrastructure improvements, and no service payment provided for in section 5709.74 of the Revised Code and received by the township under the resolution shall be used for police or fire equipment.

(b) A resolution adopted under division (C) (1) of this section may authorize the use of service payments provided for in section 5709.74 of the Revised Code for the purpose of housing renovations within the incentive district, provided that the resolution also designates public infrastructure improvements that benefit or serve the district, and that a project within the district places real property in use for commercial or industrial purposes. Service payments may be used to finance or support loans, deferred loans, and grants to persons for the purpose of housing renovations within the district. The resolution shall designate the parcels within the district that are eligible for housing renovations. The resolution shall state separately the amount or the percentages

of the expected aggregate service payments that are designated 19556
for each public infrastructure improvement and for the purpose 19557
of housing renovations. 19558

~~(4) Except with the approval of the board of education of 19559
each city, local, or exempted village school district within the 19560
territory of which the incentive district is or will be located, 19561
and subject Subject to division (E) of this section, the life of 19562
an incentive district shall not exceed ~~ten~~ thirty years, and the 19563
percentage of improvements to be exempted shall not exceed 19564
~~seventy five~~ one hundred per cent. With approval of the board of 19565
education, the life of a district may be not more than thirty 19566
years, and the percentage of improvements to be exempted may be 19567
not more than one hundred per cent. The approval of a board of 19568
education shall be obtained in the manner provided in division 19569
(D) of this section. 19570~~

~~(D) Improvements with respect to a parcel may be exempted 19571
from taxation under division (B) of this section, and 19572
improvements to parcels within an incentive district may be 19573
exempted from taxation under division (C) of this section, for 19574
up to ten years or, with the approval of the board of education 19575
of the city, local, or exempted village school district within 19576
which the parcel or district is located, for up to thirty years. 19577
The percentage of the improvements exempted from taxation may, 19578
with such approval, exceed seventy five per cent, but shall not 19579
exceed one hundred per cent. Not later than forty five business 19580
days prior to adopting a resolution under this section declaring 19581
improvements to be a public purpose that is subject to approval 19582
by a board of education under this division, the board of 19583
township trustees shall deliver to the board of education a 19584
notice stating its intent to adopt a resolution making that 19585
declaration. The notice regarding improvements with respect to a 19586~~

~~parcel under division (B) of this section shall identify the~~ 19587
~~parcels for which improvements are to be exempted from taxation,~~ 19588
~~provide an estimate of the true value in money of the~~ 19589
~~improvements, specify the period for which the improvements~~ 19590
~~would be exempted from taxation and the percentage of the~~ 19591
~~improvements that would be exempted, and indicate the date on~~ 19592
~~which the board of township trustees intends to adopt the~~ 19593
~~resolution. The notice regarding improvements made under~~ 19594
~~division (C) of this section to parcels within an incentive~~ 19595
~~district shall delineate the boundaries of the district,~~ 19596
~~specifically identify each parcel within the district, identify~~ 19597
~~each anticipated improvement in the district, provide an~~ 19598
~~estimate of the true value in money of each such improvement,~~ 19599
~~specify the life of the district and the percentage of~~ 19600
~~improvements that would be exempted, and indicate the date on~~ 19601
~~which the board of township trustees intends to adopt the~~ 19602
~~resolution. The board of education, by resolution adopted by a~~ 19603
~~majority of the board, may approve the exemption for the period~~ 19604
~~or for the exemption percentage specified in the notice; may~~ 19605
~~disapprove the exemption for the number of years in excess of~~ 19606
~~ten, may disapprove the exemption for the percentage of the~~ 19607
~~improvements to be exempted in excess of seventy five per cent,~~ 19608
~~or both; or may approve the exemption on the condition that the~~ 19609
~~board of township trustees and the board of education negotiate~~ 19610
~~an agreement providing for compensation to the school district~~ 19611
~~equal in value to a percentage of the amount of taxes exempted~~ 19612
~~in the eleventh and subsequent years of the exemption period or,~~ 19613
~~in the case of exemption percentages in excess of seventy five~~ 19614
~~per cent, compensation equal in value to a percentage of the~~ 19615
~~taxes that would be payable on the portion of the improvements~~ 19616
~~in excess of seventy five per cent were that portion to be~~ 19617
~~subject to taxation, or other mutually agreeable compensation.~~ 19618

~~The board of education shall certify its resolution to the board of township trustees not later than fourteen days prior to the date the board of township trustees intends to adopt the resolution as indicated in the notice. If the board of education and the board of township trustees negotiate a mutually acceptable compensation agreement, the resolution may declare the improvements a public purpose for the number of years specified in the resolution or, in the case of exemption percentages in excess of seventy five per cent, for the exemption percentage specified in the resolution. In either case, if the board of education and the board of township trustees fail to negotiate a mutually acceptable compensation agreement, the resolution may declare the improvements a public purpose for not more than ten years, and shall not exempt more than seventy five per cent of the improvements from taxation. If the board of education fails to certify a resolution to the board of township trustees within the time prescribed by this section, the board of township trustees thereupon may adopt the resolution and may declare the improvements a public purpose for up to thirty years or, in the case of exemption percentages proposed in excess of seventy five per cent, for the exemption percentage specified in the resolution. The board of township trustees may adopt the resolution at any time after the board of education certifies its resolution approving the exemption to the board of township trustees, or, if the board of education approves the exemption on the condition that a mutually acceptable compensation agreement be negotiated, at any time after the compensation agreement is agreed to by the board of education and the board of township trustees. If a mutually acceptable compensation agreement is negotiated between the board of township trustees and the board of education, including agreements for payments in lieu of taxes under section 5709.74-~~

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~~of the Revised Code, the board of township trustees shall~~ 19651
~~compensate the joint vocational school district within which the~~ 19652
~~parcel or district is located at the same rate and under the~~ 19653
~~same terms received by the city, local, or exempted village~~ 19654
~~school district.~~ 19655

~~If a board of education has adopted a resolution waiving~~ 19656
~~its right to approve exemptions from taxation under this section~~ 19657
~~and the resolution remains in effect, approval of such~~ 19658
~~exemptions by the board of education is not required under~~ 19659
~~division (D) of this section. If a board of education has~~ 19660
~~adopted a resolution allowing a board of township trustees to~~ 19661
~~deliver the notice required under division (D) of this section~~ 19662
~~fewer than forty five business days prior to adoption of the~~ 19663
~~resolution by the board of township trustees, the board of~~ 19664
~~township trustees shall deliver the notice to the board of~~ 19665
~~education not later than the number of days prior to the~~ 19666
~~adoption as prescribed by the board of education in its~~ 19667
~~resolution. If a board of education adopts a resolution waiving~~ 19668
~~its right to approve exemptions or shortening the notification~~ 19669
~~period, the board of education shall certify a copy of the~~ 19670
~~resolution to the board of township trustees. If the board of~~ 19671
~~education rescinds the resolution, it shall certify notice of~~ 19672
~~the rescission to the board of township trustees.~~ 19673

~~If the board of township trustees is not required by~~ 19674
~~division (D) of this section to notify the board of education of~~ 19675
~~the board of township trustees' intent to declare improvements~~ 19676
~~to be a public purpose, the board of township trustees shall~~ 19677
~~comply with the notice requirements imposed under section~~ 19678
~~5709.83 of the Revised Code before taking formal action to adopt~~ 19679
~~the resolution making that declaration, unless the board of~~ 19680
~~education has adopted a resolution under that section waiving~~ 19681

~~its right to receive the notice. The owner of improvements~~ 19682
~~exempted from taxation under this section shall make annual~~ 19683
~~service payments in lieu of taxes as required under section~~ 19684
~~5709.94 of the Revised Code.~~ 19685

(E) (1) If a proposed resolution under division (C) (1) of 19686
this section exempts improvements with respect to a parcel 19687
within an incentive district for more than ten years, or the 19688
percentage of the improvement exempted from taxation exceeds 19689
seventy-five per cent, not later than forty-five business days 19690
prior to adopting the resolution the board of township trustees 19691
shall deliver to the board of county commissioners of the county 19692
within which the incentive district is or will be located a 19693
notice that states its intent to adopt a resolution creating an 19694
incentive district. The notice shall include a copy of the 19695
proposed resolution, identify the parcels for which improvements 19696
are to be exempted from taxation, provide an estimate of the 19697
true value in money of the improvements, specify the period of 19698
time for which the improvements would be exempted from taxation, 19699
specify the percentage of the improvements that would be 19700
exempted from taxation, and indicate the date on which the board 19701
of township trustees intends to adopt the resolution. 19702

(2) The board of county commissioners, by resolution 19703
adopted by a majority of the board, may object to the exemption 19704
for the number of years in excess of ten, may object to the 19705
exemption for the percentage of the improvement to be exempted 19706
in excess of seventy-five per cent, or both. If the board of 19707
county commissioners objects, the board may negotiate a mutually 19708
acceptable compensation agreement with the board of township 19709
trustees. In no case shall the compensation provided to the 19710
board of county commissioners exceed the property taxes foregone 19711
due to the exemption. If the board of county commissioners 19712

objects, and the board of county commissioners and board of 19713
township trustees fail to negotiate a mutually acceptable 19714
compensation agreement, the resolution adopted under division 19715
(C) (1) of this section shall provide to the board of county 19716
commissioners compensation in the eleventh and subsequent years 19717
of the exemption period equal in value to not more than fifty 19718
per cent of the taxes that would be payable to the county or, if 19719
the board of county commissioner's objection includes an 19720
objection to an exemption percentage in excess of seventy-five 19721
per cent, compensation equal in value to not more than fifty per 19722
cent of the taxes that would be payable to the county, on the 19723
portion of the improvement in excess of seventy-five per cent, 19724
were that portion to be subject to taxation. The board of county 19725
commissioners shall certify its resolution to the board of 19726
township trustees not later than thirty days after receipt of 19727
the notice. 19728

(3) If the board of county commissioners does not object 19729
or fails to certify its resolution objecting to an exemption 19730
within thirty days after receipt of the notice, the board of 19731
township trustees may adopt its resolution, and no compensation 19732
shall be provided to the board of county commissioners. If the 19733
board of county commissioners timely certifies its resolution 19734
objecting to the trustees' resolution, the board of township 19735
trustees may adopt its resolution at any time after a mutually 19736
acceptable compensation agreement is agreed to by the board of 19737
county commissioners and the board of township trustees, or, if 19738
no compensation agreement is negotiated, at any time after the 19739
board of township trustees agrees in the proposed resolution to 19740
provide compensation to the board of county commissioners of 19741
fifty per cent of the taxes that would be payable to the county 19742
in the eleventh and subsequent years of the exemption period or 19743

on the portion of the improvement in excess of seventy-five per cent, were that portion to be subject to taxation. 19744
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(F) Service payments in lieu of taxes that are 19746
attributable to any amount by which the effective tax rate of 19747
either a renewal levy with an increase or a replacement levy 19748
exceeds the effective tax rate of the levy renewed or replaced, 19749
or that are attributable to an additional levy, for a levy 19750
authorized by the voters for any of the following purposes on or 19751
after January 1, 2006, and which are provided pursuant to a 19752
resolution creating an incentive district under division (C) (1) 19753
of this section that is adopted on or after January 1, 2006, 19754
shall be distributed to the appropriate taxing authority as 19755
required under division (C) of section 5709.74 of the Revised 19756
Code in an amount equal to the amount of taxes from that 19757
additional levy or from the increase in the effective tax rate 19758
of such renewal or replacement levy that would have been payable 19759
to that taxing authority from the following levies were it not 19760
for the exemption authorized under division (C) of this section: 19761

(1) A tax levied under division (L) of section 5705.19 or 19762
section 5705.191 or 5705.222 of the Revised Code for community 19763
developmental disabilities programs and services pursuant to 19764
Chapter 5126. of the Revised Code; 19765

(2) A tax levied under division (Y) of section 5705.19 of 19766
the Revised Code for providing or maintaining senior citizens 19767
services or facilities; 19768

(3) A tax levied under section 5705.22 of the Revised Code 19769
for county hospitals; 19770

(4) A tax levied by a joint-county district or by a county 19771
under section 5705.19, 5705.191, or 5705.221 of the Revised Code 19772

for alcohol, drug addiction, and mental health services or families;	19773 19774
(5) A tax levied under section 5705.23 of the Revised Code for library purposes;	19775 19776
(6) A tax levied under section 5705.24 of the Revised Code for the support of children services and the placement and care of children;	19777 19778 19779
(7) A tax levied under division (Z) of section 5705.19 of the Revised Code for the provision and maintenance of zoological park services and facilities under section 307.76 of the Revised Code;	19780 19781 19782 19783
(8) A tax levied under section 511.27 or division (H) of section 5705.19 of the Revised Code for the support of township park districts;	19784 19785 19786
(9) A tax levied under division (A), (F), or (H) of section 5705.19 of the Revised Code for parks and recreational purposes of a joint recreation district organized pursuant to division (B) of section 755.14 of the Revised Code;	19787 19788 19789 19790
(10) A tax levied under section 1545.20 or 1545.21 of the Revised Code for park district purposes;	19791 19792
(11) A tax levied under section 5705.191 of the Revised Code for the purpose of making appropriations for public assistance; human or social services; public relief; public welfare; public health and hospitalization; and support of general hospitals;	19793 19794 19795 19796 19797
(12) A tax levied under section 3709.29 of the Revised Code for a general health district program.	19798 19799
(G) An exemption from taxation granted under this section	19800

commences with the tax year specified in the resolution so long 19801
as the year specified in the resolution commences after the 19802
effective date of the resolution. If the resolution specifies a 19803
year commencing before the effective date of the resolution or 19804
specifies no year whatsoever, the exemption commences with the 19805
tax year in which an exempted improvement first appears on the 19806
tax list and duplicate of real and public utility property and 19807
that commences after the effective date of the resolution. In 19808
lieu of stating a specific year, the resolution may provide that 19809
the exemption commences in the tax year in which the value of an 19810
improvement exceeds a specified amount or in which the 19811
construction of one or more improvements is completed, provided 19812
that such tax year commences after the effective date of the 19813
resolution. With respect to the exemption of improvements to 19814
parcels under division (B) of this section, the resolution may 19815
allow for the exemption to commence in different tax years on a 19816
parcel-by-parcel basis, with a separate exemption term specified 19817
for each parcel. 19818

Except as otherwise provided in this division, the 19819
exemption ends on the date specified in the resolution as the 19820
date the improvement ceases to be a public purpose or the 19821
incentive district expires, or ends on the date on which the 19822
public infrastructure improvements and housing renovations are 19823
paid in full from the township public improvement tax increment 19824
equivalent fund established under section 5709.75 of the Revised 19825
Code, whichever occurs first. The exemption of an improvement 19826
with respect to a parcel or within an incentive district may end 19827
on a later date, as specified in the resolution, ~~if the board of~~ 19828
~~township trustees and the board of education of the city, local,~~ 19829
~~or exempted village school district within which the parcel or~~ 19830
~~district is located have entered into a compensation agreement~~ 19831

~~under section 5709.82 of the Revised Code with respect to the~~ 19832
~~improvement and the board of education has approved the term of~~ 19833
~~the exemption under division (D) of this section,~~ but in no case 19834
shall the improvement be exempted from taxation for more than 19835
thirty years. The board of township trustees may, by majority 19836
vote, adopt a resolution permitting the township to enter into 19837
such agreements as the board finds necessary or appropriate to 19838
provide for the construction or undertaking of public 19839
infrastructure improvements and housing renovations. Any 19840
exemption shall be claimed and allowed in the same or a similar 19841
manner as in the case of other real property exemptions. If an 19842
exemption status changes during a tax year, the procedure for 19843
the apportionment of the taxes for that year is the same as in 19844
the case of other changes in tax exemption status during the 19845
year. 19846

(H) The board of township trustees may issue the notes of 19847
the township to finance all costs pertaining to the construction 19848
or undertaking of public infrastructure improvements and housing 19849
renovations made pursuant to this section. The notes shall be 19850
signed by the board and attested by the signature of the 19851
township fiscal officer, shall bear interest not to exceed the 19852
rate provided in section 9.95 of the Revised Code, and are not 19853
subject to Chapter 133. of the Revised Code. The resolution 19854
authorizing the issuance of the notes shall pledge the funds of 19855
the township public improvement tax increment equivalent fund 19856
established pursuant to section 5709.75 of the Revised Code to 19857
pay the interest on and principal of the notes. The notes, which 19858
may contain a clause permitting prepayment at the option of the 19859
board, shall be offered for sale on the open market or given to 19860
the vendor or contractor if no sale is made. 19861

(I) The township, not later than fifteen days after the 19862

adoption of a resolution under this section, shall submit to the 19863
director of development services a copy of the resolution. On or 19864
before the thirty-first day of March of each year, the township 19865
shall submit a status report to the director of development 19866
services. The report shall indicate, in the manner prescribed by 19867
the director, the progress of the project during each year that 19868
the exemption remains in effect, including a summary of the 19869
receipts from service payments in lieu of taxes; expenditures of 19870
money from the fund created under section 5709.75 of the Revised 19871
Code; a description of the public infrastructure improvements 19872
and housing renovations financed with the expenditures; and a 19873
quantitative summary of changes in private investment resulting 19874
from each project. 19875

(J) Nothing in this section shall be construed to prohibit 19876
a board of township trustees from declaring to be a public 19877
purpose improvements with respect to more than one parcel. 19878

If a parcel is located in a new community district in 19879
which the new community authority imposes a community 19880
development charge on the basis of rentals received from leases 19881
of real property as described in division (L) (2) of section 19882
349.01 of the Revised Code, the parcel may not be exempted from 19883
taxation under this section. 19884

(K) A board of township trustees that adopted a resolution 19885
under this section prior to July 21, 1994, may amend that 19886
resolution to include any additional public infrastructure 19887
improvement. A board of township trustees that seeks by the 19888
amendment to utilize money from its township public improvement 19889
tax increment equivalent fund for land acquisition in aid of 19890
industry, commerce, distribution, or research, demolition on 19891
private property, or stormwater and flood remediation projects 19892

may do so provided that the board currently is a party to a 19893
hold-harmless agreement with the board of education of the city, 19894
local, or exempted village school district within the territory 19895
of which are located the parcels that are subject to an 19896
exemption. For the purposes of this division, a "hold-harmless 19897
agreement" means an agreement under which the board of township 19898
trustees agrees to compensate the school district for one 19899
hundred per cent of the tax revenue that the school district 19900
would have received from further improvements to parcels 19901
designated in the resolution were it not for the exemption 19902
granted by the resolution. 19903

(L) Notwithstanding the limitation prescribed by division 19904
(D) of this section, as that division existed before its 19905
amendment by ...B... of the 132nd general assembly, on the 19906
number of years that improvements to a parcel or parcels may be 19907
exempted from taxation, a board of trustees of a township with a 19908
population of fifteen thousand or more may amend a resolution 19909
originally adopted under this section before December 31, 1994, 19910
to extend the exemption of improvements to the parcel or parcels 19911
included in such resolution for an additional period not to 19912
exceed fifteen years. The amendment shall not increase the 19913
percentage of improvements to the parcel or parcels exempted 19914
from taxation. The board of township trustees shall comply with 19915
the notice requirements imposed under section 5709.83 of the 19916
Revised Code, as that division existed before its amendment 19917
by ...B... of the 132nd general assembly, before taking formal 19918
action to adopt an amendment authorized under this division 19919
unless the board of education has adopted a resolution under 19920
that section waiving its right to receive the notice. The board 19921
of township trustees shall deliver an identical notice to the 19922
board of county commissioners of each county in which the 19923

exempted parcels are located. 19924

Sec. 5709.74. (A) A township that has declared an 19925
improvement to be a public purpose under section 5709.73 of the 19926
Revised Code may require the owner of the parcel to make annual 19927
service payments in lieu of taxes to the county treasurer on or 19928
before the final dates for payment of real property taxes. Each 19929
payment shall be charged and collected in the same manner and in 19930
the same amount as the real property taxes that would have been 19931
charged and payable against any improvement made on the parcel 19932
if it were not exempt from taxation, less any amount required to 19933
be paid by the owner under section 5709.94 of the Revised Code. 19934
If any reduction in the levies otherwise applicable to the 19935
exempt property is made by the county budget commission under 19936
section 5705.31 of the Revised Code, the amount of the service 19937
payment in lieu of taxes shall be calculated as if a reduction 19938
in levies had not been made. A township shall not require an 19939
owner to make annual service payments in lieu of taxes pursuant 19940
to this section after the date on which the township has been 19941
paid back in full for the public infrastructure improvements 19942
made pursuant to sections 5709.73 to 5709.75 of the Revised 19943
Code. 19944

(B) Moneys collected as service payments in lieu of taxes 19945
shall be distributed at the same time and in the same manner as 19946
real property tax payments. However, subject to division (C) of 19947
this section or section 5709.913 of the Revised Code, the entire 19948
amount so collected shall be distributed to the township in 19949
which the improvement is located. If a parcel upon which moneys 19950
are collected as service payments in lieu of taxes is annexed to 19951
a municipal corporation, the service payments shall continue to 19952
be collected and distributed to the township in which the parcel 19953
was located before its annexation until the township is paid 19954

back in full for the cost of any public infrastructure 19955
improvements it made on the parcel. The treasurer shall maintain 19956
a record of the service payments in lieu of taxes made from 19957
property in each township. 19958

(C) If annual service payments in lieu of taxes are 19959
required under this section, the county treasurer shall 19960
distribute to the appropriate taxing authorities the portion of 19961
the service payments that represent payments required under 19962
division (F) of section 5709.73 of the Revised Code. 19963

(D) Nothing in this section or section 5709.73 of the 19964
Revised Code affects the taxes levied against that portion of 19965
the value of any parcel of property that is not exempt from 19966
taxation. 19967

Sec. 5709.75. (A) Any township that receives service 19968
payments in lieu of taxes under section 5709.74 of the Revised 19969
Code shall establish a township public improvement tax increment 19970
equivalent fund into which those payments shall be deposited. If 19971
the board of township trustees has adopted a resolution under 19972
division (C) of section 5709.73 of the Revised Code, the 19973
township shall establish at least one account in that fund with 19974
respect to resolutions adopted under division (B) of that 19975
section, and one account with respect to each incentive district 19976
created by a resolution adopted under division (C) of that 19977
section. If a resolution adopted under division (C) of section 19978
5709.73 of the Revised Code also authorizes the use of service 19979
payments for housing renovations within the incentive district, 19980
the township shall establish separate accounts for the service 19981
payments designated for public infrastructure improvements and 19982
for the service payments authorized for the purpose of housing 19983
renovations. 19984

(B) Except as otherwise provided in division (C) or (D) of this section, money deposited in an account of the township public improvement tax increment equivalent fund shall be used by the township to pay the costs of public infrastructure improvements designated in or the housing renovations authorized by the resolution with respect to which the account is established, including any interest on and principal of the notes; in the case of an account established with respect to a resolution adopted under division (C) of that section, money in the account shall be used to finance the public infrastructure improvements designated, or the housing renovations authorized, for each incentive district created in the resolution. Money in an account shall not be used to finance or support housing renovations that take place after the incentive district has expired.

~~(C) (1) (a) A township may distribute money in such an account to any school district in which the exempt property is located in an amount not to exceed the amount of real property taxes that such school district would have received from the improvement if it were not exempt from taxation. The resolution establishing the fund shall set forth the percentage of such maximum amount that will be distributed to any affected school district.~~

~~(b)~~ A township ~~also~~ may distribute money in such an account as follows:

~~(i)~~ (a) To a board of county commissioners, in the amount that is owed to the board pursuant to division (E) of section 5709.73 of the Revised Code;

~~(ii)~~ (b) To a county in accordance with section 5709.913 of the Revised Code.

(2) Money from an account in a township public improvement tax increment equivalent fund may be distributed under division (C) (1) ~~(b)~~ of this section, regardless of the date a resolution was adopted under section 5709.73 of the Revised Code that prompted the establishment of the account, even if the resolution was adopted prior to March 30, 2006.

(D) (1) A board of township trustees that adopted a resolution under section 5709.73 of the Revised Code before November 6, 2019, and that, with respect to property exempted under such a resolution, is party to a hold-harmless or service agreement, may appropriate and expend unencumbered money in the fund to pay current public safety expenses of the township. A township appropriating and expending money under this division shall reimburse the fund for the sum so appropriated and expended not later than the day the exemption granted under the resolution expires. For the purposes of this division, a "hold-harmless agreement" is an agreement with the board of education of a city, local, or exempted village school district under which the board of township trustees agrees to compensate the school district for one hundred per cent of the tax revenue the school district would have received from improvements to parcels designated in the resolution were it not for the exemption granted by the resolution.

(2) A board of township trustees that adopts a resolution under section 5709.73 of the Revised Code on or after November 6, 2019, may appropriate and expend unencumbered money in the fund to pay current public safety expenses of the township. A township appropriating and expending money under this division shall reimburse the fund for the sum so appropriated and expended not later than the day the exemption granted under the resolution expires.

(E) Any unencumbered money remaining in the township 20046
public improvement tax increment equivalent fund or an account 20047
of that fund upon dissolution of the account or fund shall be 20048
transferred to the general fund of the township. 20049

Sec. 5709.78. (A) A board of county commissioners may, by 20050
resolution, declare improvements to certain parcels of real 20051
property located in the unincorporated territory of the county 20052
to be a public purpose. ~~Except with the approval under division~~ 20053
~~(C) of this section of the board of education of each city,~~ 20054
~~local, or exempted village school district within which the~~ 20055
~~improvements are located, not~~ Not more than ~~seventy-five-one~~ 20056
hundred per cent of an improvement thus declared to be a public 20057
purpose may be exempted from real property taxation, for a 20058
period of not more than ~~ten-thirty~~ years. The resolution shall 20059
specify the percentage of the improvement to be exempted and the 20060
life of the exemption. 20061

A resolution adopted under this division shall designate 20062
the specific public infrastructure improvements made, to be 20063
made, or in the process of being made by the county that 20064
directly benefit, or that once made will directly benefit, the 20065
parcels for which improvements are declared to be a public 20066
purpose. The service payments provided for in section 5709.79 of 20067
the Revised Code shall be used to finance the public 20068
infrastructure improvements designated in the resolution, or as 20069
provided in section 5709.80 of the Revised Code. 20070

(B) (1) A board of county commissioners may adopt a 20071
resolution creating an incentive district and declaring 20072
improvements to parcels within the district to be a public 20073
purpose and, except as provided in division (B) (2) of this 20074
section, exempt from taxation as provided in this section, but 20075

no board of county commissioners of a county that has a 20076
population that exceeds twenty-five thousand, as shown by the 20077
most recent federal decennial census, shall adopt a resolution 20078
that creates an incentive district if the sum of the taxable 20079
value of real property in the proposed district for the 20080
preceding tax year and the taxable value of all real property in 20081
the county that would have been taxable in the preceding year 20082
were it not for the fact that the property was in an existing 20083
incentive district and therefore exempt from taxation exceeds 20084
twenty-five per cent of the taxable value of real property in 20085
the county for the preceding tax year. The district shall be 20086
located within the unincorporated territory of the county and 20087
shall not include any territory that is included within a 20088
district created under division (C) of section 5709.73 of the 20089
Revised Code. The resolution shall delineate the boundary of the 20090
proposed district and specifically identify each parcel within 20091
the district. A proposed district may not include any parcel 20092
that is or has been exempted from taxation under division (A) of 20093
this section or that is or has been within another district 20094
created under this division. A resolution may create more than 20095
one such district, and more than one resolution may be adopted 20096
under division (B) (1) of this section. 20097

(2) (a) Not later than thirty days prior to adopting a 20098
resolution under division (B) (1) of this section, if the county 20099
intends to apply for exemptions from taxation under section 20100
5709.911 of the Revised Code on behalf of owners of real 20101
property located within the proposed incentive district, the 20102
board of county commissioners shall conduct a public hearing on 20103
the proposed resolution. Not later than thirty days prior to the 20104
public hearing, the board shall give notice of the public 20105
hearing and the proposed resolution by first class mail to every 20106

real property owner whose property is located within the 20107
boundaries of the proposed incentive district that is the 20108
subject of the proposed resolution. The board also shall provide 20109
the notice by first class mail to the clerk of each township in 20110
which the proposed incentive district will be located. The 20111
notice shall include a map of the proposed incentive district on 20112
which the board of county commissioners shall have delineated an 20113
overlay. The notice shall inform property owners of the owner's 20114
right to exclude the owner's property from the incentive 20115
district if both of the following conditions are met: 20116

(i) The owner's entire parcel of property will not be 20117
located within the overlay. 20118

(ii) The owner has submitted a statement to the board of 20119
township trustees of the township in which the parcel is located 20120
indicating the owner's intent to seek a tax exemption for 20121
improvements to the owner's parcel under division (B) or (C) of 20122
section 5709.73 of the Revised Code within the next five years. 20123

When both of the preceding conditions are met, the owner 20124
may exclude the owner's property from the incentive district by 20125
submitting a written response in accordance with division (B) (2) 20126
(b) of this section. The notice also shall include information 20127
detailing the required contents of the response, the address to 20128
which the response may be mailed, and the deadline for 20129
submitting the response. 20130

(b) Any owner of real property located within the 20131
boundaries of an incentive district proposed under division (B) 20132
(1) of this section who meets the conditions specified in 20133
divisions (B) (2) (a) (i) and (ii) of this section may exclude the 20134
property from the proposed incentive district by submitting a 20135
written response to the board not later than forty-five days 20136

after the postmark date on the notice required under division 20137
(B) (2) (a) of this section. The response shall include a copy of 20138
the statement submitted under division (B) (2) (a) (ii) of this 20139
section. The response shall be sent by first class mail or 20140
delivered in person at a public hearing held by the board under 20141
division (B) (2) (a) of this section. The response shall conform 20142
to any content requirements that may be established by the board 20143
and included in the notice provided under division (B) (2) (a) of 20144
this section. In the response, property owners may identify a 20145
parcel by street address, by the manner in which it is 20146
identified in the resolution, or by other means allowing the 20147
identity of the parcel to be ascertained. 20148

(c) Before adopting a resolution under division (B) (1) of 20149
this section, the board shall amend the resolution to exclude 20150
any parcel for which a written response has been submitted under 20151
division (B) (2) (b) of this section. A county shall not apply for 20152
exemptions from taxation under section 5709.911 of the Revised 20153
Code for any such parcel, and service payments may not be 20154
required from the owner of the parcel. Improvements to a parcel 20155
excluded from an incentive district under this division may be 20156
exempted from taxation under division (A) of this section 20157
pursuant to a resolution adopted under that division or under 20158
any other section of the Revised Code under which the parcel 20159
qualifies. 20160

(3) (a) A resolution adopted under division (B) (1) of this 20161
section shall specify the life of the incentive district and the 20162
percentage of the improvements to be exempted, shall designate 20163
the public infrastructure improvements made, to be made, or in 20164
the process of being made, that benefit or serve, or, once made, 20165
will benefit or serve parcels in the district. The resolution 20166
also shall identify one or more specific projects being, or to 20167

be, undertaken in the district that place additional demand on 20168
the public infrastructure improvements designated in the 20169
resolution. The project identified may, but need not be, the 20170
project under division (B) (3) (b) of this section that places 20171
real property in use for commercial or industrial purposes. 20172

A resolution adopted under division (B) (1) of this section 20173
on or after March 30, 2006, shall not designate police or fire 20174
equipment as public infrastructure improvements, and no service 20175
payment provided for in section 5709.79 of the Revised Code and 20176
received by the county under the resolution shall be used for 20177
police or fire equipment. 20178

(b) A resolution adopted under division (B) (1) of this 20179
section may authorize the use of service payments provided for 20180
in section 5709.79 of the Revised Code for the purpose of 20181
housing renovations within the incentive district, provided that 20182
the resolution also designates public infrastructure 20183
improvements that benefit or serve the district, and that a 20184
project within the district places real property in use for 20185
commercial or industrial purposes. Service payments may be used 20186
to finance or support loans, deferred loans, and grants to 20187
persons for the purpose of housing renovations within the 20188
district. The resolution shall designate the parcels within the 20189
district that are eligible for housing renovations. The 20190
resolution shall state separately the amount or the percentages 20191
of the expected aggregate service payments that are designated 20192
for each public infrastructure improvement and for the purpose 20193
of housing renovations. 20194

(4) ~~Except with the approval of the board of education of~~ 20195
~~each city, local, or exempted village school district within the~~ 20196
~~territory of which the incentive district is or will be located,~~ 20197

~~and subject Subject to division (D) of this section, the life of 20198
an incentive district shall not exceed ~~ten-thirty~~ years, and the 20199
percentage of improvements to be exempted shall not exceed 20200
~~seventy five one hundred per cent. With approval of the board of 20201
education, the life of a district may be not more than thirty- 20202
years, and the percentage of improvements to be exempted may be 20203
not more than one hundred per cent. The approval of a board of 20204
education shall be obtained in the manner provided in division- 20205
(C) of this section.- 20206~~~~

~~(C) (1) Improvements with respect to a parcel may be 20207
exempted from taxation under division (A) of this section, and 20208
improvements to parcels within an incentive district may be 20209
exempted from taxation under division (B) of this section, for 20210
up to ten years or, with the approval of the board of education- 20211
of each city, local, or exempted village school district within 20212
which the parcel or district is located, for up to thirty years.- 20213
The percentage of the improvements exempted from taxation may, 20214
with such approval, exceed seventy five per cent, but shall not 20215
exceed one hundred per cent. Not later than forty five business 20216
days prior to adopting a resolution under this section declaring 20217
improvements to be a public purpose that is subject to the 20218
approval of a board of education under this division, the board 20219
of county commissioners shall deliver to the board of education- 20220
a notice stating its intent to adopt a resolution making that 20221
declaration. The notice regarding improvements with respect to a 20222
parcel under division (A) of this section shall identify the 20223
parcels for which improvements are to be exempted from taxation, 20224
provide an estimate of the true value in money of the 20225
improvements, specify the period for which the improvements 20226
would be exempted from taxation and the percentage of the 20227
improvements that would be exempted, and indicate the date on- 20228~~

~~which the board of county commissioners intends to adopt the resolution. The notice regarding improvements to parcels within an incentive district under division (B) of this section shall delineate the boundaries of the district, specifically identify each parcel within the district, identify each anticipated improvement in the district, provide an estimate of the true value in money of each such improvement, specify the life of the district and the percentage of improvements that would be exempted, and indicate the date on which the board of county commissioners intends to adopt the resolution. The board of education, by resolution adopted by a majority of the board, may approve the exemption for the period or for the exemption percentage specified in the notice; may disapprove the exemption for the number of years in excess of ten, may disapprove the exemption for the percentage of the improvements to be exempted in excess of seventy five per cent, or both; or may approve the exemption on the condition that the board of county commissioners and the board of education negotiate an agreement providing for compensation to the school district equal in value to a percentage of the amount of taxes exempted in the eleventh and subsequent years of the exemption period or, in the case of exemption percentages in excess of seventy five per cent, compensation equal in value to a percentage of the taxes that would be payable on the portion of the improvements in excess of seventy five per cent were that portion to be subject to taxation, or other mutually agreeable compensation.~~

~~(2) The board of education shall certify its resolution to the board of county commissioners not later than fourteen days prior to the date the board of county commissioners intends to adopt its resolution as indicated in the notice. If the board of education and the board of county commissioners negotiate a~~

~~mutually acceptable compensation agreement, the resolution of~~ 20260
~~the board of county commissioners may declare the improvements a~~ 20261
~~public purpose for the number of years specified in that~~ 20262
~~resolution or, in the case of exemption percentages in excess of~~ 20263
~~seventy five per cent, for the exemption percentage specified in~~ 20264
~~the resolution. In either case, if the board of education and~~ 20265
~~the board of county commissioners fail to negotiate a mutually~~ 20266
~~acceptable compensation agreement, the resolution may declare~~ 20267
~~the improvements a public purpose for not more than ten years,~~ 20268
~~and shall not exempt more than seventy five per cent of the~~ 20269
~~improvements from taxation. If the board of education fails to~~ 20270
~~certify a resolution to the board of county commissioners within~~ 20271
~~the time prescribed by this section, the board of county~~ 20272
~~commissioners thereupon may adopt the resolution and may declare~~ 20273
~~the improvements a public purpose for up to thirty years or, in~~ 20274
~~the case of exemption percentages proposed in excess of seventy~~ 20275
~~five per cent, for the exemption percentage specified in the~~ 20276
~~resolution. The board of county commissioners may adopt the~~ 20277
~~resolution at any time after the board of education certifies~~ 20278
~~its resolution approving the exemption to the board of county~~ 20279
~~commissioners, or, if the board of education approves the~~ 20280
~~exemption on the condition that a mutually acceptable~~ 20281
~~compensation agreement be negotiated, at any time after the~~ 20282
~~compensation agreement is agreed to by the board of education~~ 20283
~~and the board of county commissioners. If a mutually acceptable~~ 20284
~~compensation agreement is negotiated between the board of county~~ 20285
~~commissioners and the board of education, including agreements~~ 20286
~~for payments in lieu of taxes under section 5709.79 of the~~ 20287
~~Revised Code, the board of county commissioners shall compensate~~ 20288
~~the joint vocational school district within which the parcel or~~ 20289
~~district is located at the same rate and under the same terms~~ 20290
~~received by the city, local, or exempted village school~~ 20291

~~district.~~ 20292

~~(3) If a board of education has adopted a resolution 20293
waiving its right to approve exemptions from taxation under this 20294
section and the resolution remains in effect, approval of such 20295
exemptions by the board of education is not required under 20296
division (C) of this section. If a board of education has 20297
adopted a resolution allowing a board of county commissioners to 20298
deliver the notice required under division (C) of this section 20299
fewer than forty five business days prior to approval of the 20300
resolution by the board of county commissioners, the board of 20301
county commissioners shall deliver the notice to the board of 20302
education not later than the number of days prior to such 20303
approval as prescribed by the board of education in its 20304
resolution. If a board of education adopts a resolution waiving 20305
its right to approve exemptions or shortening the notification 20306
period, the board of education shall certify a copy of the 20307
resolution to the board of county commissioners. If the board of 20308
education rescinds such a resolution, it shall certify notice of 20309
the rescission to the board of county commissioners. The owner 20310
of improvements exempted from taxation under this section shall 20311
make annual service payments in lieu of taxes as required under 20312
section 5709.94 of the Revised Code. 20313~~

(D) (1) If a proposed resolution under division (B) (1) of 20314
this section exempts improvements with respect to a parcel 20315
within an incentive district for more than ten years, or the 20316
percentage of the improvement exempted from taxation exceeds 20317
seventy-five per cent, not later than forty-five business days 20318
prior to adopting the resolution the board of county 20319
commissioners shall deliver to the board of township trustees of 20320
any township within which the incentive district is or will be 20321
located a notice that states its intent to adopt a resolution 20322

creating an incentive district. The notice shall include a copy 20323
of the proposed resolution, identify the parcels for which 20324
improvements are to be exempted from taxation, provide an 20325
estimate of the true value in money of the improvements, specify 20326
the period of time for which the improvements would be exempted 20327
from taxation, specify the percentage of the improvements that 20328
would be exempted from taxation, and indicate the date on which 20329
the board intends to adopt the resolution. 20330

(2) The board of township trustees, by resolution adopted 20331
by a majority of the board, may object to the exemption for the 20332
number of years in excess of ten, may object to the exemption 20333
for the percentage of the improvement to be exempted in excess 20334
of seventy-five per cent, or both. If the board of township 20335
trustees objects, the board of township trustees may negotiate a 20336
mutually acceptable compensation agreement with the board of 20337
county commissioners. In no case shall the compensation provided 20338
to the board of township trustees exceed the property taxes 20339
forgone due to the exemption. If the board of township trustees 20340
objects, and the board of township trustees and the board of 20341
county commissioners fail to negotiate a mutually acceptable 20342
compensation agreement, the resolution adopted under division 20343
(B) (1) of this section shall provide to the board of township 20344
trustees compensation in the eleventh and subsequent years of 20345
the exemption period equal in value to not more than fifty per 20346
cent of the taxes that would be payable to the township or, if 20347
the board of township trustee's objection includes an objection 20348
to an exemption percentage in excess of seventy-five per cent, 20349
compensation equal in value to not more than fifty per cent of 20350
the taxes that would be payable to the township on the portion 20351
of the improvement in excess of seventy-five per cent, were that 20352
portion to be subject to taxation. The board of township 20353

trustees shall certify its resolution to the board of county commissioners not later than thirty days after receipt of the notice. 20354
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(3) If the board of township trustees does not object or fails to certify a resolution objecting to an exemption within thirty days after receipt of the notice, the board of county commissioners may adopt its resolution, and no compensation shall be provided to the board of township trustees. If the board of township trustees certifies its resolution objecting to the commissioners' resolution, the board of county commissioners may adopt its resolution at any time after a mutually acceptable compensation agreement is agreed to by the board of county commissioners and the board of township trustees. If the board of township trustees certifies a resolution objecting to the commissioners' resolution, the board of county commissioners may adopt its resolution at any time after a mutually acceptable compensation agreement is agreed to by the board of county commissioners and the board of township trustees, or, if no compensation agreement is negotiated, at any time after the board of county commissioners in the proposed resolution to provide compensation to the board of township trustees of fifty per cent of the taxes that would be payable to the township in the eleventh and subsequent years of the exemption period or on the portion of the improvement in excess of seventy-five per cent, were that portion to be subject to taxation. 20357
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(E) Service payments in lieu of taxes that are attributable to any amount by which the effective tax rate of either a renewal levy with an increase or a replacement levy exceeds the effective tax rate of the levy renewed or replaced, or that are attributable to an additional levy, for a levy authorized by the voters for any of the following purposes on or 20379
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after January 1, 2006, and which are provided pursuant to a 20385
resolution creating an incentive district under division (B) (1) 20386
of this section that is adopted on or after January 1, 2006, 20387
shall be distributed to the appropriate taxing authority as 20388
required under division (D) of section 5709.79 of the Revised 20389
Code in an amount equal to the amount of taxes from that 20390
additional levy or from the increase in the effective tax rate 20391
of such renewal or replacement levy that would have been payable 20392
to that taxing authority from the following levies were it not 20393
for the exemption authorized under division (B) of this section: 20394

(1) A tax levied under division (L) of section 5705.19 or 20395
section 5705.191 or 5705.222 of the Revised Code for community 20396
developmental disabilities programs and services pursuant to 20397
Chapter 5126. of the Revised Code; 20398

(2) A tax levied under division (Y) of section 5705.19 of 20399
the Revised Code for providing or maintaining senior citizens 20400
services or facilities; 20401

(3) A tax levied under section 5705.22 of the Revised Code 20402
for county hospitals; 20403

(4) A tax levied by a joint-county district or by a county 20404
under section 5705.19, 5705.191, or 5705.221 of the Revised Code 20405
for alcohol, drug addiction, and mental health services or 20406
facilities; 20407

(5) A tax levied under section 5705.23 of the Revised Code 20408
for library purposes; 20409

(6) A tax levied under section 5705.24 of the Revised Code 20410
for the support of children services and the placement and care 20411
of children; 20412

(7) A tax levied under division (Z) of section 5705.19 of 20413

the Revised Code for the provision and maintenance of zoological 20414
park services and facilities under section 307.76 of the Revised 20415
Code; 20416

(8) A tax levied under section 511.27 or division (H) of 20417
section 5705.19 of the Revised Code for the support of township 20418
park districts; 20419

(9) A tax levied under division (A), (F), or (H) of 20420
section 5705.19 of the Revised Code for parks and recreational 20421
purposes of a joint recreation district organized pursuant to 20422
division (B) of section 755.14 of the Revised Code; 20423

(10) A tax levied under section 1545.20 or 1545.21 of the 20424
Revised Code for park district purposes; 20425

(11) A tax levied under section 5705.191 of the Revised 20426
Code for the purpose of making appropriations for public 20427
assistance; human or social services; public relief; public 20428
welfare; public health and hospitalization; and support of 20429
general hospitals; 20430

(12) A tax levied under section 3709.29 of the Revised 20431
Code for a general health district program. 20432

(F) An exemption from taxation granted under this section 20433
commences with the tax year specified in the resolution so long 20434
as the year specified in the resolution commences after the 20435
effective date of the resolution. If the resolution specifies a 20436
year commencing before the effective date of the resolution or 20437
specifies no year whatsoever, the exemption commences with the 20438
tax year in which an exempted improvement first appears on the 20439
tax list and duplicate of real and public utility property and 20440
that commences after the effective date of the resolution. In 20441
lieu of stating a specific year, the resolution may provide that 20442

the exemption commences in the tax year in which the value of an 20443
improvement exceeds a specified amount or in which the 20444
construction of one or more improvements is completed, provided 20445
that such tax year commences after the effective date of the 20446
resolution. With respect to the exemption of improvements to 20447
parcels under division (A) of this section, the resolution may 20448
allow for the exemption to commence in different tax years on a 20449
parcel-by-parcel basis, with a separate exemption term specified 20450
for each parcel. 20451

Except as otherwise provided in this division, the 20452
exemption ends on the date specified in the resolution as the 20453
date the improvement ceases to be a public purpose or the 20454
incentive district expires, or ends on the date on which the 20455
county can no longer require annual service payments in lieu of 20456
taxes under section 5709.79 of the Revised Code, whichever 20457
occurs first. The exemption of an improvement with respect to a 20458
parcel or within an incentive district may end on a later date, 20459
as specified in the resolution, ~~if the board of commissioners-~~ 20460
~~and the board of education of the city, local, or exempted-~~ 20461
~~village school district within which the parcel or district is-~~ 20462
~~located have entered into a compensation agreement under section-~~ 20463
~~5709.82 of the Revised Code with respect to the improvement, and-~~ 20464
~~the board of education has approved the term of the exemption-~~ 20465
~~under division (C)(1) of this section,~~ but in no case shall the 20466
improvement be exempted from taxation for more than thirty 20467
years. Exemptions shall be claimed and allowed in the same or a 20468
similar manner as in the case of other real property exemptions. 20469
If an exemption status changes during a tax year, the procedure 20470
for the apportionment of the taxes for that year is the same as 20471
in the case of other changes in tax exemption status during the 20472
year. 20473

~~(G) If the board of county commissioners is not required by this section to notify the board of education of the board of county commissioners' intent to declare improvements to be a public purpose, the board of county commissioners shall comply with the notice requirements imposed under section 5709.83 of the Revised Code before taking formal action to adopt the resolution making that declaration, unless the board of education has adopted a resolution under that section waiving its right to receive such a notice.~~ 20474
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~~(H)~~The county, not later than fifteen days after the adoption of a resolution under this section, shall submit to the director of development services a copy of the resolution. On or before the thirty-first day of March of each year, the county shall submit a status report to the director of development services. The report shall indicate, in the manner prescribed by the director, the progress of the project during each year that an exemption remains in effect, including a summary of the receipts from service payments in lieu of taxes; expenditures of money from the fund created under section 5709.80 of the Revised Code; a description of the public infrastructure improvements and housing renovations financed with such expenditures; and a quantitative summary of changes in employment and private investment resulting from each project. 20483
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~~(I)~~(H) Nothing in this section shall be construed to prohibit a board of county commissioners from declaring to be a public purpose improvements with respect to more than one parcel. 20497
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~~(J)~~(I) If a parcel is located in a new community district in which the new community authority imposes a community development charge on the basis of rentals received from leases 20501
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of real property as described in division (L) (2) of section 20504
349.01 of the Revised Code, the parcel may not be exempted from 20505
taxation under this section. 20506

Sec. 5709.79. (A) A board of county commissioners that 20507
adopts a resolution under section 5709.78 of the Revised Code 20508
shall in the resolution require that the owner of the 20509
improvement make annual service payments in lieu of taxes to the 20510
county treasurer on or before the final dates for payment of 20511
real property taxes. Each such payment shall be charged and 20512
collected in the same manner and in the same amount as the real 20513
property taxes that would have been charged and payable against 20514
the improvement if its value were not exempt from taxation, less 20515
any amount required to be paid by the owner under section 20516
5709.94 of the Revised Code. If any reduction in the levies 20517
otherwise applicable to the improvement is made by the county 20518
budget commission under section 5705.31 of the Revised Code, the 20519
amount of the service payment in lieu of taxes shall be 20520
calculated as if the reduction in levies had not been made. 20521

(B) The county shall not require the owner to make annual 20522
service payments in lieu of taxes pursuant to this section after 20523
the date on which one of the following occurs: 20524

(1) If bonds or notes were not issued under section 20525
307.082 or 5709.81 of the Revised Code for any public 20526
infrastructure improvements benefiting the parcel on which the 20527
improvement is located, or for any housing renovations within an 20528
incentive district, and if service payments were not pledged 20529
pursuant to division (B) of section 5709.81 of the Revised Code, 20530
the date the county has collected sufficient money in the 20531
applicable account of the redevelopment tax equivalent fund to 20532
pay the cost of constructing or repairing the public 20533

infrastructure improvements designated in, or the housing 20534
renovations authorized by, the resolution adopted under section 20535
5709.78 of the Revised Code; 20536

(2) If service payments were pledged under division (B) of 20537
section 5709.81 of the Revised Code to secure payment of any 20538
obligation issued to finance the public infrastructure 20539
improvement and housing renovations, the date the purposes for 20540
which the payments were pledged are paid in full; 20541

(3) If bonds or notes were issued under section 307.082 or 20542
5709.81 of the Revised Code, the date the interest on and 20543
principal of such bonds and notes have been paid in full. 20544

(C) Money collected as service payments in lieu of taxes 20545
shall be distributed at the same time and in the same manner as 20546
real property tax payments. However, subject to division (D) of 20547
this section or section 5709.914 of the Revised Code, the entire 20548
amount so collected shall be distributed to the county in which 20549
the parcel is located. The county treasurer shall maintain a 20550
record of the service payments in lieu of taxes made for each 20551
parcel. If a parcel upon which moneys are collected as service 20552
payments in lieu of taxes is annexed to a municipal corporation, 20553
the service payments shall continue to be collected and 20554
distributed to the county until the date described in division 20555
(B)(1), (2), or (3) of this section. 20556

(D) The county treasurer shall distribute to the 20557
appropriate taxing authorities the portion of the annual service 20558
payments in lieu of taxes that represents payments required 20559
under division (E) of section 5709.78 of the Revised Code. 20560

(E) Nothing in this section or section 5709.78 of the 20561
Revised Code affects the taxes levied against that portion of 20562

the value of any parcel that is not exempt from taxation. 20563

Sec. 5709.80. (A) The board of county commissioners of a 20564
county that receives service payments in lieu of taxes under 20565
section 5709.79 of the Revised Code shall establish a 20566
redevelopment tax equivalent fund into which those payments 20567
shall be deposited. Separate accounts shall be established in 20568
the fund for each resolution adopted by the board of county 20569
commissioners under section 5709.78 of the Revised Code. If the 20570
board of county commissioners has adopted a resolution under 20571
division (B) of that section, the county shall establish an 20572
account for each incentive district created in that resolution. 20573
If a resolution adopted under division (B) of section 5709.78 of 20574
the Revised Code also authorizes the use of service payments for 20575
housing renovations within the incentive district, the county 20576
shall establish separate accounts for the service payments 20577
designated for public infrastructure improvements and for the 20578
service payments authorized for the purpose of housing 20579
renovations. 20580

(B) Moneys deposited into each account of the fund shall 20581
be used by the county to pay the cost of constructing or 20582
repairing the public infrastructure improvements designated in, 20583
or the housing renovations authorized by, the resolution, or for 20584
each incentive district for which the account is established, to 20585
pay the interest on and principal of bonds or notes issued under 20586
division (B) of section 307.082 or division (A) of section 20587
5709.81 of the Revised Code, or for the purposes pledged under 20588
division (B) of section 5709.81 of the Revised Code. Money in an 20589
account shall not be used to finance or support housing 20590
renovations that take place after the incentive district has 20591
expired. 20592

~~(C) (1) (a) The board of county commissioners may distribute money in an account to any school district in which the exempt property is located in an amount not to exceed the amount of real property taxes that such school district would have received from the improvement if it were not exempt from taxation. The resolution under which an account is established shall set forth the percentage of such maximum amount that will be distributed to any affected school district.~~ 20593
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~~(b)~~ A board of county commissioners ~~also~~ may distribute money in such an account as follows: 20601
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~~(i) (a)~~ To a board of township trustees or legislative authority of a municipal corporation, as applicable, in the amount that is owed to the board of township trustees or legislative authority pursuant to division (D) of section 5709.78 of the Revised Code; 20603
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~~(ii) (b)~~ To a township in accordance with section 5709.914 of the Revised Code. 20608
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(2) Money from an account in the redevelopment tax equivalent fund may be distributed under division (C) (1) ~~(b)~~ of this section, regardless of the date a resolution was adopted under section 5709.78 of the Revised Code that prompted the establishment of the account, even if the resolution was adopted prior to ~~the effective date of this amendment~~ March 30, 2006. 20610
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(D) An account dissolves upon fulfillment of the purposes for which money in the account may be used. An incidental surplus remaining in an account upon its dissolution shall be transferred to the general fund of the county. 20616
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Sec. 5709.82. (A) As used in this section:— 20620

~~(1) "New employee" means both of the following:~~ 20621

~~(a) Persons employed in the construction of real property
exempted from taxation under the chapters or sections of the
Revised Code enumerated in division (B) of this section;~~ 20622
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~~(b) Persons not described by division (A) (1) (a) of this
section who are first employed at the site of such property and
who within the two previous years have not been subject, prior
to being employed at that site, to income taxation by the
municipal corporation within whose territory the site is located
on income derived from employment for the person's current
employer. "New employee" does not include any person who
replaces a person who is not a new employee under division (A)
(1) of this section.~~ 20625
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~~(2) "Infrastructure costs" means costs incurred by a
municipal corporation in a calendar year to acquire, construct,
reconstruct, improve, plan, or equip real or tangible personal
property that directly benefits or will directly benefit the
exempted property. If the municipal corporation finances the
acquisition, construction, reconstruction, improvement,
planning, or equipping of real or tangible personal property
that directly benefits the exempted property by issuing debt,
"infrastructure costs" means the annual debt charges incurred by
the municipal corporation from the issuance of such debt. Real
or tangible personal property directly benefits exempted
property only if the exempted property places or will place
direct, additional demand on the real or tangible personal
property for which such costs were or will be incurred.~~ 20634
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~~(3) "Taxing, "taxing unit" has the same meaning as in
division (H) of section 5705.01 of the Revised Code, but does
not include the state or a city, local, exempted village,
cooperative education, or joint vocational school district, a~~ 20648
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county school financing district, a regional student education 20652
district, or a qualifying partnership. 20653

(B) (1) ~~Except as otherwise provided under division (C) of~~ 20654
~~this section, the~~ The legislative authority of any political 20655
subdivision that has acted under the authority of Chapter 725. 20656
or 1728., sections 3735.65 to 3735.70, or section 5709.40, 20657
5709.41, 5709.45, 5709.62, 5709.63, 5709.632, 5709.73, 5709.78, 20658
5709.84, or 5709.88 of the Revised Code to grant an exemption 20659
from taxation for real or tangible personal property may 20660
negotiate with ~~the board of education of each city, local,~~ 20661
~~exempted village, or joint vocational school district or other a~~ 20662
taxing unit within the territory of which the exempted property 20663
is located, and enter into an agreement whereby the ~~school~~ 20664
~~district or~~ taxing unit is compensated for tax revenue foregone 20665
by the ~~school district or~~ taxing unit as a result of the 20666
exemption. Except as otherwise provided in division (B) (1) of 20667
this section, if a political subdivision enters into more than 20668
one agreement under this section with respect to a tax 20669
exemption, the political subdivision shall provide to each 20670
~~school district or~~ taxing unit with which it contracts the same 20671
percentage of tax revenue foregone by the ~~school district or~~ 20672
taxing unit, which may be based on a good faith projection made 20673
at the time the exemption is granted. Such percentage shall be 20674
calculated on the basis of amounts paid by the political 20675
subdivision and any amounts paid by an owner under division (B) 20676
(2) of this section. A political subdivision may provide a 20677
~~school district or other~~ taxing unit with a smaller percentage 20678
of foregone tax revenue than that provided to other ~~school~~ 20679
~~districts or~~ taxing units only if the ~~school district or~~ taxing 20680
unit expressly consents in the agreement to receiving a smaller 20681
percentage. ~~If a subdivision has acted under the authority of~~ 20682

~~section 5709.40, 5709.41, 5709.45, 5709.73, or 5709.78 of the Revised Code and enters into a compensation agreement with a city, local, or exempted village school district, the subdivision shall provide compensation to the joint vocational school district within the territory of which the exempted property is located at the same rate and under the same terms as received by the city, local, or exempted village school district.~~

(2) An owner of property exempted from taxation under the authority described in division (B) (1) of this section may, by becoming a party to an agreement described in division (B) (1) of this section or by entering into a separate agreement with a school district or other taxing unit, agree to compensate the school district or taxing unit by paying cash or by providing property or services by gift, loan, or otherwise. ~~If the owner's property is exempted under the authority of section 5709.40, 5709.41, 5709.45, 5709.73, or 5709.78 of the Revised Code and the owner enters into a compensation agreement with a city, local, or exempted village school district, the owner shall provide compensation to the joint vocational school district within the territory of which the owner's property is located at the same rate and under the same terms as received by the city, local, or exempted village school district.~~

~~(C) This division does not apply to the following:~~

~~(1) The legislative authority of a municipal corporation that has acted under the authority of division (H) of section 715.70 or division (U) of section 715.72 of the Revised Code to consent to the granting of an exemption from taxation for real or tangible personal property in a joint economic development district.~~

~~(2) The legislative authority of a municipal corporation that has specified in an ordinance adopted under section 5709.40, 5709.41, or 5709.45 of the Revised Code that payments in lieu of taxes provided for under section 5709.42 or 5709.46 of the Revised Code shall be paid to the city, local, or exempted village school district in which the improvements are located in the amount of taxes that would have been payable to the school district if the improvements had not been exempted from taxation, as directed in the ordinance.~~

~~If the legislative authority of any municipal corporation has acted under the authority of Chapter 725. or 1728. or section 3735.671, 5709.40, 5709.41, 5709.45, 5709.62, 5709.63, 5709.632, or 5709.88, or a housing officer under section 3735.67 of the Revised Code, to grant or consent to the granting of an exemption from taxation for real or tangible personal property on or after July 1, 1994, the municipal corporation imposes a tax on incomes, and the payroll of new employees resulting from the exercise of that authority equals or exceeds one million dollars in any tax year for which such property is exempted, the legislative authority and the board of education of each city, local, or exempted village school district within the territory of which the exempted property is located shall attempt to negotiate an agreement providing for compensation to the school district for all or a portion of the tax revenue the school district would have received had the property not been exempted from taxation. The agreement may include as a party the owner of the property exempted or to be exempted from taxation and may include provisions obligating the owner to compensate the school district by paying cash or providing property or services by gift, loan, or otherwise. Such an obligation is enforceable by the board of education of the school district pursuant to the~~

~~terms of the agreement.~~ 20744

~~If the legislative authority and board of education fail to negotiate an agreement that is mutually acceptable within six months of formal approval by the legislative authority of the instrument granting the exemption, the legislative authority shall compensate the school district in the amount and manner prescribed by division (D) of this section.~~ 20745
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~~(D) Annually, the legislative authority of a municipal corporation subject to this division shall pay to the city, local, or exempted village school district within the territory of which the exempted property is located an amount equal to fifty per cent of the difference between the amount of taxes levied and collected by the municipal corporation on the incomes of new employees in the calendar year ending on the day the payment is required to be made, and the amount of any infrastructure costs incurred in that calendar year. For purposes of such computation, the amount of infrastructure costs shall not exceed thirty-five per cent of the amount of those taxes unless the board of education of the school district, by resolution adopted by a majority of the board, approves an amount in excess of that percentage. If the amount of those taxes or infrastructure costs must be estimated at the time the payment is made, payments in subsequent years shall be adjusted to compensate for any departure of those estimates from the actual amount of those taxes.~~ 20751
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~~A municipal corporation required to make a payment under this section shall make the payment from its general fund or a special fund established for the purpose. The payment is payable on the thirty-first day of December of the tax year for or in which the exemption from taxation commences and on that day for~~ 20769
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~~each subsequent tax year property is exempted and the~~ 20774
~~legislative authority and board fail to negotiate an acceptable~~ 20775
~~agreement under division (C) of this section.~~ 20776

Sec. 5709.84. (A) As used in this section: 20777

(1) "Local railroad operations" means the provision of 20778
railroad service by a qualified railroad company within the 20779
territorial jurisdiction of a county, township, or municipal 20780
corporation, which railroad service replaces railroad service 20781
that was discontinued in the territorial jurisdiction of the 20782
county, township, or municipal corporation on or after January 20783
1, 1980. 20784

(2) "Qualified railroad company" means a railroad company 20785
as defined in division (D)(9) of section 5727.01 of the Revised 20786
Code that is formed by a person or governmental entity to 20787
provide local railroad operations. 20788

(B) The legislative authority of a county, township, or 20789
municipal corporation, by resolution or ordinance, may declare 20790
any of the following as being used for a public purpose: 20791

(1) Real and tangible personal property owned by the 20792
county, township, or municipal corporation that is leased or 20793
otherwise made available to a qualified railroad company for use 20794
in local railroad operations; 20795

(2) Real and tangible personal property owned by any other 20796
public or any private entity that is leased or otherwise made 20797
available to a qualified railroad company for use in local 20798
railroad operations; 20799

(3) Real and tangible personal property owned by a 20800
qualified railroad company that is used in local railroad 20801
operations. 20802

Real and tangible personal property declared as being used 20803
for a public purpose under division (B) (1), (2), or (3) of this 20804
section is exempt from taxation for a period, not to exceed ten 20805
years, specified in the resolution or ordinance declaring the 20806
property as being used for a public purpose and commencing on 20807
the effective date of the resolution or ordinance. The exemption 20808
applies to the property only in the proportion it is used in 20809
local railroad operations within the territorial jurisdiction of 20810
the county, township, or municipal corporation that declared it 20811
as being used for a public purpose. 20812

~~The legislative authority shall not take formal action to~~ 20813
~~adopt a resolution or an ordinance that grants a tax exemption~~ 20814
~~under this section until section 5709.83 of the Revised Code has~~ 20815
~~been complied with.~~ Upon adopting the resolution or ordinance, 20816
the legislative authority shall transmit a certified copy to the 20817
tax commissioner, the county auditor, and the county treasurer. 20818

(C) At any time during the period of an exemption, the 20819
legislative authority, without prior announcement and at such 20820
times as it considers appropriate or necessary, may inspect the 20821
real and tangible personal property so exempted and the 20822
financial records and business activities of the qualified 20823
railroad company receiving the exemption to verify that the 20824
property so exempted is in use for local railroad operations. A 20825
qualified railroad company receiving an exemption shall 20826
cooperate with the legislative authority in an inspection, and 20827
shall provide any information relevant to the exemption that is 20828
requested by the legislative authority. 20829

If the legislative authority determines that exempted 20830
property is not in use for local railroad operations, or if a 20831
qualified railroad company interferes with an inspection or 20832

fails to answer a request for information, the legislative 20833
authority, by resolution or ordinance, may suspend its 20834
declaration under division (B) of this section until it verifies 20835
that the qualified railroad company is using the property for 20836
local railroad operations, or may revoke the declaration. The 20837
legislative authority shall transmit a certified copy of a 20838
resolution or ordinance suspending or revoking its declaration 20839
to the tax commissioner, the county auditor, and the county 20840
treasurer. The county auditor and county treasurer shall place 20841
the property on the tax list and duplicate for the tax year in 20842
which the resolution or ordinance of suspension or revocation 20843
was adopted. The qualified railroad company may appeal the 20844
suspension or revocation to the court of common pleas in the 20845
county in which the exemption is granted. 20846

(D) The owner of property exempted from taxation under 20847
this section shall make annual service payments in lieu of taxes 20848
as required under section 5709.94 of the Revised Code. 20849

Sec. 5709.85. (A) The legislative authority of a county, 20850
township, or municipal corporation that grants an exemption from 20851
taxation under Chapter 725. or 1728. or under section 3735.67, 20852
5709.28, 5709.40, 5709.41, 5709.45, 5709.62, 5709.63, 5709.632, 20853
5709.73, or 5709.78 of the Revised Code shall create a tax 20854
incentive review council. The council shall consist of the 20855
following members: 20856

(1) In the case of a municipal corporation eligible to 20857
designate a zone under section 5709.62 or 5709.632 of the 20858
Revised Code, the chief executive officer or that officer's 20859
designee; a member of the legislative authority of the municipal 20860
corporation, appointed by the president of the legislative 20861
authority or, if the chief executive officer of the municipal 20862

corporation is the president, appointed by the president pro 20863
tempore of the legislative authority; the county auditor or the 20864
county auditor's designee; the chief financial officer of the 20865
municipal corporation or that officer's designee; an individual 20866
appointed by the board of education of each city, local, 20867
exempted village, and joint vocational school district ~~to which~~ 20868
whose territory includes property exempted or eligible for 20869
exemption under the instrument granting the exemption ~~applies;~~ 20870
and two members of the public appointed by the chief executive 20871
officer of the municipal corporation with the concurrence of the 20872
legislative authority. At least four members of the council 20873
shall be residents of the municipal corporation, and at least 20874
one of the two public members appointed by the chief executive 20875
officer shall be a minority. As used in division (A)(1) of this 20876
section, a "minority" is an individual who is African-American, 20877
Hispanic, or Native American. 20878

(2) In the case of a county or a municipal corporation 20879
that is not eligible to designate a zone under section 5709.62 20880
or 5709.632 of the Revised Code, three members appointed by the 20881
board of county commissioners; two members from each municipal 20882
corporation to which the instrument granting the tax exemption 20883
applies, appointed by the chief executive officer with the 20884
concurrence of the legislative authority of the respective 20885
municipal corporations; two members of each township to which 20886
the instrument granting the tax exemption applies, appointed by 20887
the board of township trustees of the respective townships; the 20888
county auditor or the county auditor's designee; and an 20889
individual appointed by the board of education of each city, 20890
local, exempted village, and joint vocational school district ~~to~~ 20891
which whose territory includes property exempted or eligible for 20892
exemption under the instrument granting the ~~tax~~-exemption 20893

~~applies.~~ At least two members of the council shall be residents 20894
of the municipal corporations or townships to which the 20895
instrument granting the ~~tax~~-exemption applies. 20896

(3) In the case of a township in which improvements are 20897
declared a public purpose under section 5709.73 of the Revised 20898
Code, the board of township trustees; the county auditor or the 20899
county auditor's designee; and an individual appointed by the 20900
board of education of each city, local, exempted village, and 20901
joint vocational school district ~~to which~~ whose territory 20902
includes the property exempted or eligible for exemption under 20903
the instrument granting the exemption ~~applies.~~ 20904

(B) The county auditor or the county auditor's designee 20905
shall serve as the chairperson of the council. The council shall 20906
meet at the call of the chairperson. At the first meeting of the 20907
council, the council shall select a vice-chairperson. Attendance 20908
by a majority of the members of the council constitutes a quorum 20909
to conduct the business of the council. 20910

(C) (1) Annually, the tax incentive review council shall 20911
review all agreements granting exemptions from property taxation 20912
under Chapter 725. or 1728. or under section 3735.671, 5709.28, 20913
5709.62, 5709.63, or 5709.632 of the Revised Code, and any 20914
performance or audit reports required to be submitted pursuant 20915
to those agreements. The review shall include agreements 20916
granting such exemptions that were entered into prior to July 20917
22, 1994, that continue to be in force and applicable to the 20918
current year's property taxes. 20919

With respect to each agreement, other than an agreement 20920
entered into under section 5709.28 of the Revised Code, the 20921
council shall determine whether the owner of the exempted 20922
property has complied with the agreement, and may take into 20923

consideration any fluctuations in the business cycle unique to 20924
the owner's business. 20925

With respect to an agreement entered into under section 20926
5709.28 of the Revised Code, the council shall consist of the 20927
members described in division (A)(2) of this section and shall 20928
determine whether the agreement complies with the requirements 20929
of section 5709.28 of the Revised Code and whether a withdrawal, 20930
removal, or conversion of land from an agricultural security 20931
area established under Chapter 931. of the Revised Code has 20932
occurred in a manner that makes the exempted property no longer 20933
eligible for the exemption. 20934

On the basis of the determinations, on or before the first 20935
day of September of each year, the council shall submit to the 20936
legislative authority written recommendations for continuation, 20937
modification, or cancellation of each agreement. 20938

(2) Annually, the tax incentive review council shall 20939
review all exemptions from property taxation resulting from the 20940
declaration of public purpose improvements pursuant to section 20941
5709.40, 5709.41, 5709.45, 5709.73, or 5709.78 of the Revised 20942
Code. The review shall include such exemptions that were granted 20943
prior to July 22, 1994, that continue to be in force and 20944
applicable to the current year's property taxes. With respect to 20945
each improvement for which an exemption is granted, the council 20946
shall determine the increase in the true value of parcels of 20947
real property on which improvements have been undertaken as a 20948
result of the exemption; the value of improvements exempted from 20949
taxation as a result of the exemption; and the number of new 20950
employees or employees retained on the site of the improvement 20951
as a result of the exemption. 20952

Upon the request of a tax incentive review council, the 20953

county auditor, the housing officer appointed pursuant to 20954
section 3735.66 of the Revised Code, the owner of a new or 20955
remodeled structure or improvement, and the legislative 20956
authority of the county, township, or municipal corporation 20957
granting the exemption shall supply the council with any 20958
information reasonably necessary for the council to make the 20959
determinations required under division (C) of this section, 20960
including returns or reports filed pursuant to sections 5711.02, 20961
5711.13, and 5727.08 of the Revised Code. 20962

(D) Annually, the tax incentive review council shall 20963
review the compliance of each recipient of a tax exemption under 20964
Chapter 725. or 1728. or section 3735.67, 5709.40, 5709.41, 20965
5709.45, 5709.62, 5709.63, 5709.632, 5709.73, or 5709.78 of the 20966
Revised Code with the nondiscriminatory hiring policies 20967
developed by the county, township, or municipal corporation 20968
under section 5709.832 of the Revised Code. Upon the request of 20969
the council, the recipient shall provide the council any 20970
information necessary to perform its review. On the basis of its 20971
review, the council may submit to the legislative authority 20972
written recommendations for enhancing compliance with the 20973
nondiscriminatory hiring policies. 20974

(E) A legislative authority that receives from a tax 20975
incentive review council written recommendations under division 20976
(C) (1) or (D) of this section shall, within sixty days after 20977
receipt, hold a meeting and vote to accept, reject, or modify 20978
all or any portion of the recommendations. 20979

(F) A tax incentive review council may request from the 20980
recipient of a tax exemption under Chapter 725. or 1728. or 20981
section 3735.67, 5709.28, 5709.40, 5709.41, 5709.45, 5709.62, 20982
5709.63, 5709.632, 5709.73, or 5709.78 of the Revised Code any 20983

information reasonably necessary for the council to perform its 20984
review under this section. The request shall be in writing and 20985
shall be sent to the recipient by certified mail. Within ten 20986
days after receipt of the request, the recipient shall provide 20987
to the council the information requested. 20988

Sec. 5709.88. (A) As used in sections 5709.88 ~~through to~~ 20989
5709.883 of the Revised Code: 20990

(1) "Enterprise," "expand," "renovate," "project," 20991
"project site," "position," "full-time employee," "first used in 20992
business," and "making retail sales" have the same meanings as 20993
in section 5709.61 of the Revised Code. 20994

(2) "Property," "remedy," and "remedial activities" have 20995
the same meanings as in section 3746.01 of the Revised Code. 20996

(3) "Facility" means an enterprise's place of business, 20997
including land constituting property that is described in a 20998
certification under division (B) of section 5709.87 of the 20999
Revised Code, and buildings, improvements, fixtures, structures, 21000
machinery, equipment, and other materials, except inventory, 21001
used in business and situated on such land. "Facility" does not 21002
include any portion of an enterprise's place of business used 21003
primarily for making retail sales unless the place of business 21004
is located in an impacted city as defined in section 1728.01 of 21005
the Revised Code. 21006

(4) "New employee" means a full-time employee first 21007
employed by an enterprise at a facility that is a project site 21008
after the enterprise enters into an agreement under division (D) 21009
of this section. 21010

(5) "Remediate" means to make expenditures for remedies or 21011
remedial activities equal to at least ten per cent of the true 21012

value in money of the land, buildings, improvements, structures, 21013
and fixtures constituting a facility as determined for purposes 21014
of property taxation immediately prior to formal approval of an 21015
agreement under division (D) of this section. 21016

(6) "Occupy" means to make expenditures to alter or repair 21017
a vacant facility equal to at least twenty per cent of the 21018
market value of the facility prior to such expenditures, as 21019
determined for the purposes of local property taxation. 21020

(7) "Vacant facility" means a facility that has been 21021
vacant for at least ninety days immediately preceding the date 21022
on which an agreement is entered into under division (D) of this 21023
section. 21024

(B) The legislative authority of any county or municipal 21025
corporation within which is located property that is the subject 21026
of a certification under division (B) of section 5709.87 of the 21027
Revised Code may enter into an agreement with an enterprise 21028
under division (D) of this section, provided that the 21029
legislative authority of a county may enter into such agreements 21030
with respect only to property located within the unincorporated 21031
territory of the county. Prior to entering into such an 21032
agreement, the legislative authority shall petition the director 21033
of development for the director's confirmation that the property 21034
is the subject of such a certification, and the director, within 21035
thirty days after receipt of such a petition, shall confirm 21036
whether such a certification has been issued. The petition shall 21037
be accompanied by a description of the property in the form and 21038
manner prescribed by the director. 21039

(C) Any enterprise that wishes to enter into an agreement 21040
with a legislative authority under division (D) of this section 21041
shall submit a proposal to the legislative authority on a form 21042

prescribed by the director of development together with the 21043
application fee established under section 5709.882 of the 21044
Revised Code. The form shall require the following information: 21045

(1) An estimate of the number of new employees whom the 21046
enterprise intends to hire, or of the number of employees whom 21047
the enterprise intends to retain, at a facility that is a 21048
project site, and an estimate of the amount of payroll of the 21049
enterprise attributable to these employees; 21050

(2) An estimate of the amount to be invested by the 21051
enterprise to establish, expand, renovate, or occupy a facility, 21052
including investment in new buildings, additions or improvements 21053
to existing buildings, machinery, equipment, furniture, 21054
fixtures, and inventory; 21055

(3) A listing of the enterprise's current investment, if 21056
any, in a facility as of the date of the proposal's submission. 21057

The enterprise shall review and update the listings 21058
required under this division to reflect material changes, and 21059
any agreement entered into under division (D) of this section 21060
shall set forth final estimates and listings as of the time the 21061
agreement is entered into. The legislative authority, on a 21062
separate form and at any time, may require any additional 21063
information necessary to determine whether an enterprise is in 21064
compliance with an agreement and to collect the information 21065
required to be reported under section 5709.882 of the Revised 21066
Code. 21067

(D) Upon receipt and investigation of a proposal under 21068
division (C) of this section, if the legislative authority finds 21069
that the enterprise submitting the proposal is qualified by 21070
financial responsibility and business experience to create and 21071

preserve employment opportunities at the project site and 21072
improve the economic climate of the county or municipal 21073
corporation, the legislative authority, ~~after complying with~~ 21074
~~section 5709.83 of the Revised Code,~~ may enter into, and 21075
formally shall approve, an agreement with the enterprise under 21076
which the enterprise agrees to remediate a facility and to spend 21077
an amount equal to at least two hundred fifty per cent of the 21078
true value in money of the land, buildings, improvements, 21079
structures, and fixtures constituting the facility, as 21080
determined for purposes of property taxation immediately prior 21081
to formal approval of the agreement, to establish, expand, 21082
renovate, or occupy a facility and hire new employees, or 21083
preserve employment opportunities for existing employees, in 21084
return for one or more of the following incentives: 21085

(1) Exemption for a specified number of years, not to 21086
exceed ten, of a specified portion, up to one hundred per cent, 21087
of the assessed value of tangible personal property first used 21088
in business at the project site as a result of the agreement. An 21089
exemption granted pursuant to division (D)(1) of this section 21090
applies to inventory required to be listed pursuant to sections 21091
5711.15 and 5711.16 of the Revised Code, except that, in the 21092
instance of an expansion or other situations in which an 21093
enterprise was in business at the facility prior to the 21094
effective date of the agreement, the inventory that is exempt is 21095
that amount or value of inventory in excess of the amount or 21096
value of inventory required to be listed in the personal 21097
property tax return of the enterprise in the return for the tax 21098
year in which the agreement is entered into. 21099

(2) Exemption for a specified number of years, not to 21100
exceed ten, of a specified portion, up to one hundred per cent, 21101
of the increase, subsequent to formal approval of the agreement 21102

by the legislative authority, in the assessed valuation of 21103
buildings, improvements, structures, and fixtures constituting 21104
the project site; 21105

(3) Provision for a specified number of years, not to 21106
exceed ten, of any optional services or assistance that the 21107
county or municipal corporation is authorized to provide with 21108
regard to the project site. 21109

(E) All agreements entered into under this section shall 21110
be in the form prescribed under section 5709.881 of the Revised 21111
Code. 21112

(F) Except as otherwise provided in this division, an 21113
agreement entered into under this section shall require that the 21114
enterprise pay an annual fee equal to the greater of one per 21115
cent of the dollar value of incentives offered under the 21116
agreement or five hundred dollars, provided that if the value of 21117
the incentives exceeds two hundred fifty thousand dollars, the 21118
fee shall not exceed two thousand five hundred dollars. The fee 21119
shall be payable to the legislative authority once per year for 21120
each year the agreement is effective on the days and in the form 21121
specified in the agreement. Fees paid shall be deposited in a 21122
special fund created for that purpose by the legislative 21123
authority and shall be used by the legislative authority 21124
exclusively for the purpose of complying with section 5709.882 21125
of the Revised Code and by the tax incentive review council 21126
created under section 5709.883 of the Revised Code exclusively 21127
for the purposes of performing the duties prescribed under that 21128
section. The legislative authority may waive or reduce the 21129
amount of the fee charged against an enterprise, but such a 21130
waiver or reduction does not affect the obligations of the 21131
legislative authority or the tax incentive review council to 21132

comply with section 5709.882 or 5709.883 of the Revised Code. 21133

(G) When an agreement is entered into under this section, 21134
the legislative authority authorizing the agreement shall 21135
forward a copy of the agreement to the director of development 21136
and to the tax commissioner within fifteen days after the 21137
agreement is entered into. 21138

(H) After an agreement is entered into, the enterprise 21139
shall file with each personal property tax return required to be 21140
filed while the agreement is in effect, an informational return, 21141
on a form prescribed by the tax commissioner for that purpose, 21142
setting forth separately the property, and related costs and 21143
values, exempted from taxation under the agreement. 21144

(I) The legislative authority may require the owner of 21145
record to pay the amount of taxes that, during the period 21146
beginning with the commencement of the exemption and ending with 21147
the date of revocation of the covenant not to sue under Chapter 21148
3746. of the Revised Code, would have been charged against the 21149
property had the property not been exempted from taxation 21150
pursuant to an agreement entered into under this section. In the 21151
case of real property, the proper county auditor shall determine 21152
the taxable value of the property for each of the tax years for 21153
which the property had been exempted from taxation, and shall 21154
determine the amount of taxes that would have been charged 21155
against the property had the property been subject to taxation 21156
each of those years. The county treasurer shall issue a tax bill 21157
as otherwise required by law, and the taxes shall be payable in 21158
full on the first succeeding day on which the first one-half of 21159
taxes is required to be paid under section 323.12 of the Revised 21160
Code. If such real property taxes are not paid in full when due, 21161
a penalty shall be charged, and interest shall accrue on those 21162

taxes, as provided in section 323.121 of the Revised Code. In 21163
cases of underpayment or nonpayment, the deficiency shall be 21164
collected as otherwise provided for the collection of delinquent 21165
real property taxes. 21166

In the case of tangible personal property, the tax 21167
commissioner shall determine the taxable value of the property 21168
for each of the tax years for which the property had been 21169
exempted from taxation on the basis of the informational return 21170
required to be filed under this section or any further 21171
assessment necessary to make such a determination, and certify 21172
that determination to the proper county auditor, who shall add 21173
the property to the proper tax lists and duplicates. Taxes shall 21174
be charged against such property at the rates charged for the 21175
respective years for which taxes are charged under this 21176
division. The county treasurer shall issue a tax bill as 21177
otherwise required by law, and the taxes shall be payable on the 21178
next succeeding date for the payment of current taxes. If the 21179
taxes are not paid in full when due, a penalty shall be charged, 21180
and interest shall accrue, as otherwise provided in sections 21181
5719.03 and 5719.041 of the Revised Code. In cases of 21182
underpayment or nonpayment, the deficiency shall be collected as 21183
otherwise provided in Chapter 5719. of the Revised Code. 21184

(J) The owner of buildings, improvements, structures, and 21185
fixtures exempted from taxation as authorized under division (D) 21186
(2) of this section shall make annual service payments in lieu 21187
of taxes as required under section 5709.94 of the Revised Code. 21188

Sec. 5709.882. (A) On or before the thirty-first day of 21189
March each year, a municipal corporation or county that has 21190
entered into an agreement with an enterprise under section 21191
5709.88 of the Revised Code shall submit to the directors of 21192

development services and environmental protection ~~and the board~~ 21193
~~of education of each school district of which a municipal~~ 21194
~~corporation or county to which such an agreement applies is a~~ 21195
~~part~~ a report on all such agreements in effect during the 21196
preceding calendar year. The report shall include all of the 21197
following information: 21198

(1) The number of enterprises that are subject to such 21199
agreements and the number of full-time employees subject to 21200
those agreements in the county or municipal corporation; 21201

(2) The number of agreements approved and executed during 21202
the calendar year for which the report is submitted, the total 21203
number of agreements in effect on the thirty-first day of 21204
December of the preceding calendar year, the number of 21205
agreements that expired during the calendar year for which the 21206
report is submitted, and the number of agreements scheduled to 21207
expire during the calendar year in which the report is 21208
submitted. For each agreement that expired during the calendar 21209
year for which the report is submitted, the municipal 21210
corporation or county shall include the amount of taxes exempted 21211
and the estimated dollar value of any other incentives provided 21212
under the agreement. 21213

(3) The number of agreements receiving compliance reviews 21214
by the tax incentive review council in the municipal corporation 21215
or county under section 5709.883 of the Revised Code during the 21216
calendar year for which the report is submitted, including all 21217
of the following information: 21218

(a) The number of agreements the terms of which an 21219
enterprise has complied with, indicating separately for each 21220
such agreement the value of the real and personal property 21221
exempted pursuant to the agreement and a comparison of the 21222

stipulated and actual schedules for hiring new employees, for 21223
retaining existing employees, for the amount of payroll of the 21224
enterprise attributable to these employees, and for remediating 21225
and investing in establishing, expanding, renovating, or 21226
occupying a facility; 21227

(b) The number of agreements the terms of which an 21228
enterprise has failed to comply with, indicating separately for 21229
each such agreement the value of the real and personal property 21230
exempted pursuant to the agreement and a comparison of the 21231
stipulated and actual schedules for hiring new employees, for 21232
retaining existing employees, for the amount of payroll of the 21233
enterprise attributable to these employees, and for remediating 21234
and investing in establishing, expanding, renovating, or 21235
occupying a facility; 21236

(c) The number of agreements about which the tax incentive 21237
review council made recommendations to the legislative authority 21238
of the municipal corporation or county, and the number of such 21239
recommendations that have not been followed; 21240

(d) The number of agreements rescinded during the calendar 21241
year for which the report is submitted. 21242

(4) The number of enterprises that are subject to 21243
agreements and the number of new employees hired and existing 21244
employees retained by each such enterprise; 21245

(5) (a) The number of enterprises that are subject to 21246
agreements and that closed or reduced employment at any place of 21247
business within the state for the primary purpose of remediating 21248
and establishing, expanding, renovating, or occupying a 21249
facility, indicating separately for each such enterprise the 21250
political subdivision in which the enterprise closed or reduced 21251

employment at a place of business and the number of full-time 21252
employees transferred and retained by each such place of 21253
business; 21254

(b) The number of enterprises that are subject to 21255
agreements and that closed or reduced employment at any place of 21256
business outside the state for the primary purpose of 21257
remediating and establishing, expanding, renovating, or 21258
occupying a facility. 21259

(B) Upon the failure of a municipal corporation or county 21260
to comply with division (A) of this section, both of the 21261
following apply: 21262

(1) Beginning on the first day of April of the calendar 21263
year in which the municipal corporation or county fails to 21264
comply with that division, the municipal corporation or county 21265
shall not enter into any agreements with an enterprise under 21266
section 5709.88 of the Revised Code until the municipal 21267
corporation or county has complied with division (A) of this 21268
section; 21269

(2) On the first day of each ensuing calendar month until 21270
the municipal corporation or county complies with that division, 21271
the director of development services shall either order the 21272
proper county auditor to deduct from the next succeeding payment 21273
of taxes to the municipal corporation or county under section 21274
321.31, 321.32, 321.33, or 321.34 of the Revised Code an amount 21275
equal to five hundred dollars for each calendar month the 21276
municipal corporation or county fails to comply with that 21277
division, or order the county auditor to deduct such an amount 21278
from the next succeeding payment to the municipal corporation or 21279
county from the undivided local government fund under section 21280
5747.51 of the Revised Code. At the time such a payment is made, 21281

the county auditor shall comply with the director's order by 21282
issuing a warrant, drawn on the fund from which such money would 21283
have been paid, to the director of development services, who 21284
shall deposit the warrant into the contaminated sites 21285
development program administration fund created in division (C) 21286
of this section. 21287

(C) The director, by rule, shall establish the state's 21288
application fee for applications submitted to a municipal 21289
corporation or county to enter into an agreement under section 21290
5709.88 of the Revised Code. In establishing the amount of the 21291
fee, the director shall consider the state's cost of 21292
administering this section and section 5709.88 of the Revised 21293
Code. The director may change the amount of the fee at such 21294
times and in such increments as the director considers 21295
necessary. Any municipal corporation or county that receives an 21296
application shall collect the application fee and remit the fee 21297
for deposit in the state treasury to the credit of the 21298
contaminated sites development program administration fund, 21299
which is hereby created. Money credited to the fund shall be 21300
used by the development services agency to pay the costs of 21301
administering this section and section 5709.88 of the Revised 21302
Code. 21303

Sec. 5709.883. (A) The legislative authority of a county 21304
or municipal corporation that grants an exemption from taxation 21305
under section 5709.88 of the Revised Code shall create a tax 21306
incentive review council unless the county has created such a 21307
council under section 5709.85 of the Revised Code. If a council 21308
has been created under that section, that council shall perform 21309
the functions prescribed by this section. A council created 21310
under this section shall consist of the following members: 21311

(1) For a municipal corporation, the chief executive officer or that officer's designee; a member of the legislative authority of the municipal corporation, appointed by the president of the legislative authority or, if the chief executive officer of the municipal corporation is the president, appointed by the president pro tempore of the legislative authority; the county auditor or the county auditor's designee; the chief financial officer of the municipal corporation or that officer's designee; an individual appointed by the board of education of each city, local, exempted village, and joint vocational school district ~~to which whose territory includes the~~ property exempted under the instrument granting the exemption ~~applies~~; and two members of the public appointed by the chief executive officer of the municipal corporation with the concurrence of the legislative authority. At least four members of the council shall be residents of the municipal corporation.

(2) For unincorporated areas of a county, three members appointed by the board of county commissioners; two members of each township to which the instrument granting the tax exemption applies, appointed by the board of township trustees of the respective townships; the county auditor or the county auditor's designee; and an individual appointed by the board of education of each city, local, exempted village, and joint vocational school district ~~to which whose territory includes the~~ property exempted under the instrument granting the ~~tax~~-exemption ~~applies~~.

(B) The county auditor or the county auditor's designee shall serve as the chairperson of the council. The council shall meet at the call of the chairperson. At the first meeting of the council, the council shall select a vice-chairperson. Attendance by a majority of the members of the council constitutes a quorum

to conduct the business of the council. 21343

(C) Annually, the tax incentive review council shall 21344
review all agreements granting exemptions from property taxation 21345
under section 5709.88 of the Revised Code and any performance or 21346
audit reports required to be submitted pursuant to those 21347
agreements. With respect to each agreement, the council shall 21348
determine whether the owner of the exempted property has 21349
complied with the agreement, and may take into consideration any 21350
fluctuations in the business cycle unique to the owner's 21351
business. On the basis of that determination, on or before the 21352
first day of September of each year, the council shall submit to 21353
the legislative authority written recommendations for 21354
continuation, modification, or cancellation of the agreement. 21355

Upon the request of a tax incentive review council, the 21356
county auditor and the legislative authority of the county or 21357
municipal corporation granting the exemption shall supply the 21358
council with any information reasonably necessary for the 21359
council to make the determinations required under this division, 21360
including returns or reports filed pursuant to sections 5711.02, 21361
5711.13, and 5727.08 of the Revised Code. 21362

(D) A legislative authority that receives from a tax 21363
incentive review council written recommendations under division 21364
(C) of this section shall, within sixty days after receipt, hold 21365
a meeting and vote to accept, reject, or modify all or any 21366
portion of the recommendations. 21367

(E) A tax incentive review council may request from the 21368
recipient of a tax exemption under this section any information 21369
reasonably necessary for the council to perform its review under 21370
this section. The request shall be in writing and shall be sent 21371
to the recipient by certified mail. Within ten days after 21372

receipt of the request, the recipient shall provide to the 21373
council the information requested. 21374

Sec. 5709.91. Service payments in lieu of taxes required 21375
under sections 725.04, 5709.42, 5709.46, 5709.74, ~~and 5709.79,~~ 21376
and 5709.94 of the Revised Code, minimum service payment 21377
obligations, and service charges in lieu of taxes required under 21378
sections 1728.11 and 1728.111 of the Revised Code, shall be 21379
treated in the same manner as taxes for all purposes of the lien 21380
described in section 323.11 of the Revised Code, including, but 21381
not limited to, the priority and enforcement of the lien and the 21382
collection of the service payments, minimum service payment 21383
obligations, or service charges secured by the lien. For the 21384
purposes of this section, a "minimum service payment obligation" 21385
is an obligation, including a contingent obligation, for a 21386
person to make a payment to a county, township, or municipal 21387
corporation to ensure sufficient funds to finance public 21388
infrastructure improvements or, if applicable, housing 21389
renovations, pursuant to an agreement between that person and 21390
the county, township, or municipal corporation for the purposes 21391
of sections 5709.40 to 5709.43, 5709.45 to 5709.47, 5709.73 to 21392
5709.75, or 5709.77 to 5709.81 of the Revised Code. 21393

Sec. 5709.92. (A) As used in this section: 21394

(1) "School district" means a city, local, or exempted 21395
village school district. 21396

(2) "Joint vocational school district" means a joint 21397
vocational school district created under section 3311.16 of the 21398
Revised Code, and includes a cooperative education school 21399
district created under section 3311.52 or 3311.521 of the 21400
Revised Code and a county school financing district created 21401
under section 3311.50 of the Revised Code. 21402

(3) "Total resources" means the sum of the amounts	21403
described in divisions (A) (3) (a) to (g) of this section less any	21404
reduction required under division (C) (3) (a) of this section.	21405
(a) The state education aid for fiscal year 2015;	21406
(b) The sum of the payments received in fiscal year 2015	21407
for current expense levy losses under division (C) (3) (5) of	21408
section 5727.85 and division (C) (12) of section 5751.21 of the	21409
Revised Code, as they existed at that time, excluding the	21410
portion of such payments attributable to levies for joint	21411
vocational school district purposes;	21412
(c) The sum of fixed-sum levy loss payments received by	21413
the school district in fiscal year 2015 under division (F) (1) of	21414
section 5727.85 and division (E) (1) of section 5751.21 of the	21415
Revised Code, as they existed at that time, for fixed-sum levies	21416
charged and payable for a purpose other than paying debt	21417
charges;	21418
(d) The district's taxes charged and payable against all	21419
property on the tax list of real and public utility property for	21420
current expense purposes for tax year 2014, including taxes	21421
charged and payable from emergency levies charged and payable	21422
under sections 5705.194 to 5705.197 of the Revised Code,	21423
excluding taxes levied for joint vocational school district	21424
purposes or levied under section 5705.23 of the Revised Code;	21425
(e) The amount certified for fiscal year 2015 under	21426
division (A) (2) of section 3317.08 of the Revised Code;	21427
(f) Distributions received during calendar year 2014 from	21428
taxes levied under section 718.09 of the Revised Code;	21429
(g) Distributions received during fiscal year 2015 from	21430
the gross casino revenue county student fund.	21431

(4) (a) "State education aid" for a school district means 21432
the sum of state amounts computed for the district under 21433
sections 3317.022 and 3317.0212 of the Revised Code after any 21434
amounts are added or subtracted under Section 263.240 of Am. 21435
Sub. H.B. 59 of the 130th general assembly, entitled 21436
"TRANSITIONAL AID FOR CITY, LOCAL, AND EXEMPTED VILLAGE SCHOOL 21437
DISTRICTS." 21438

(b) "State education aid" for a joint vocational district 21439
means the amount computed for the district under section 3317.16 21440
of the Revised Code after any amounts are added or subtracted 21441
under Section 263.250 of Am. Sub. H.B. 59 of the 130th general 21442
assembly, entitled "TRANSITIONAL AID FOR JOINT VOCATIONAL SCHOOL 21443
DISTRICTS." 21444

(5) "Taxes charged and payable" means taxes charged and 21445
payable after the reduction required by section 319.301 of the 21446
Revised Code but before the reductions required by sections 21447
319.302 and 323.152 of the Revised Code. 21448

(6) "Capacity quintile" means the capacity measure 21449
quintiles determined under division (B) of this section. 21450

(7) "Threshold per cent" means the following: 21451

(a) For a school district in the lowest capacity quintile, 21452
one per cent for fiscal year 2016 and two per cent for fiscal 21453
year 2017. 21454

(b) For a school district in the second lowest capacity 21455
quintile, one and one-fourth per cent for fiscal year 2016 and 21456
two and one-half per cent for fiscal year 2017. 21457

(c) For a school district in the third lowest capacity 21458
quintile, one and one-half per cent for fiscal year 2016 and 21459
three per cent for fiscal year 2017. 21460

(d) For a school district in the second highest capacity quintile, one and three-fourths per cent for fiscal year 2016 and three and one-half per cent for fiscal year 2017.	21461 21462 21463
(e) For a school district in the highest capacity quintile, two per cent for fiscal year 2016 and four per cent for fiscal year 2017.	21464 21465 21466
(f) For a joint vocational school district, two per cent for fiscal year 2016 and four per cent for fiscal year 2017.	21467 21468
(8) "Current expense allocation" means the sum of the payments received by a school district or joint vocational school district in fiscal year 2015 for current expense levy losses under division (C) (3) of section 5727.85 and division (C) (12) of section 5751.21 of the Revised Code as they existed at that time, less any reduction required under division (C) (3) (b) of this section.	21469 21470 21471 21472 21473 21474 21475
(9) "Non-current expense allocation" means the sum of the payments received by a school district or joint vocational school district in fiscal year 2015 for levy losses under division (C) (3) (c) of section 5727.85 and division (C) (12) (c) of section 5751.21 of the Revised Code, as they existed at that time, and levy losses in fiscal year 2015 under division (H) of section 5727.84 of the Revised Code as that section existed at that time attributable to levies for and payments received for losses on levies intended to generate money for maintenance of classroom facilities.	21476 21477 21478 21479 21480 21481 21482 21483 21484 21485
(10) "Operating TPP fixed-sum levy losses" means the sum of payments received by a school district in fiscal year 2015 for levy losses under division (E) of section 5751.21 of the Revised Code, excluding levy losses for debt purposes.	21486 21487 21488 21489

(11) "Operating S.B. 3 fixed-sum levy losses" means the	21490
sum of payments received by the school district in fiscal year	21491
2015 for levy losses under division (H) of section 5727.84 of	21492
the Revised Code, excluding levy losses for debt purposes.	21493
(12) "TPP fixed-sum debt levy losses" means the sum of	21494
payments received by a school district in fiscal year 2015 for	21495
levy losses under division (E) of section 5751.21 of the Revised	21496
Code for debt purposes.	21497
(13) "S.B. 3 fixed-sum debt levy losses" means the sum of	21498
payments received by the school district in fiscal year 2015 for	21499
levy losses under division (H) of section 5727.84 of the Revised	21500
Code for debt purposes.	21501
(14) "Qualifying levies" means qualifying levies described	21502
in section 5751.20 of the Revised Code as that section was in	21503
effect before July 1, 2015.	21504
(15) "Total taxable value" has the same meaning as in	21505
section 3317.02 of the Revised Code.	21506
(B) The department of education shall rank all school	21507
districts in the order of districts' capacity measures	21508
determined under section 3317.018 of the Revised Code from	21509
lowest to highest, and divide such ranking into quintiles, with	21510
the first quintile containing the twenty per cent of school	21511
districts having the lowest capacity measure and the fifth	21512
quintile containing the twenty per cent of school districts	21513
having the highest capacity measure. This calculation and	21514
ranking shall be performed once, in fiscal year 2016.	21515
(C) (1) In fiscal year 2016, payments shall be made to	21516
school districts and joint vocational school districts equal to	21517
the sum of the amounts described in divisions (C) (1) (a) or (b)	21518

and (C) (1) (c) of this section. In fiscal year 2017, payments 21519
shall be made to school districts and joint vocational school 21520
districts equal to the amount described in division (C) (1) (a) or 21521
(b) of this section. 21522

(a) If the ratio of the current expense allocation to 21523
total resources is equal to or less than the district's 21524
threshold per cent, zero; 21525

(b) If the ratio of the current expense allocation to 21526
total resources is greater than the district's threshold per 21527
cent, the difference between the current expense allocation and 21528
the product of the threshold percentage and total resources; 21529

(c) For fiscal year 2016, the product of the non-current 21530
expense allocation multiplied by fifty per cent. 21531

(2) In fiscal ~~year~~ years 2018 and subsequent fiscal years 21532
to 2020, payments shall be made to school districts and joint 21533
vocational school districts equal to the difference obtained by 21534
subtracting the amount described in division (C) (2) (b) of this 21535
section from the amount described in division (C) (2) (a) of this 21536
section, provided that such amount is greater than zero. 21537

(a) The sum of the payments received by the district under 21538
division (C) (1) (b) or (C) (2) of this section for the immediately 21539
preceding fiscal year; 21540

(b) One-sixteenth of one per cent of the average of the 21541
total taxable value of the district for tax years 2014, 2015, 21542
and 2016. 21543

(3) In fiscal year 2021, payments shall be made to school 21544
districts and joint vocational school districts equal to one- 21545
half of the amount calculated under division (C) (2) of this 21546
section. Notwithstanding division (H) of this section, all such 21547

<u>payments shall be made before January 1, 2021.</u>	21548
<u>(4) No payments shall be made under division (C) of this section for fiscal year 2022 and subsequent fiscal years.</u>	21549 21550
<u>(5)(a) "Total resources" used to compute payments under division (C)(1) of this section shall be reduced to the extent that payments distributed in fiscal year 2015 were attributable to levies no longer charged and payable for tax year 2014.</u>	21551 21552 21553 21554
<u>(b) "Current expense allocation" used to compute payments under division (C)(1) of this section shall be reduced to the extent that the payments distributed in fiscal year 2015 were attributable to levies no longer charged and payable for tax year 2014.</u>	21555 21556 21557 21558 21559
(4) <u>(6) The department of education shall report to each school district and joint vocational school district the apportionment of the payments under division (C)(1) of this section among the district's funds based on qualifying levies.</u>	21560 21561 21562 21563
<u>(D)(1) Payments in the following amounts shall be made to school districts and joint vocational school districts in tax years 2016 through 2021 2020:</u>	21564 21565 21566
<u>(a) In tax year 2016, the sum of the district's operating TPP fixed-sum levy losses and operating S.B. 3 fixed-sum levy losses.</u>	21567 21568 21569
<u>(b) In tax year 2017, the sum of the district's operating TPP fixed-sum levy losses and eighty per cent of operating S.B. 3 fixed-sum levy losses.</u>	21570 21571 21572
<u>(c) In tax year 2018, the sum of eighty per cent of the district's operating TPP fixed-sum levy losses and sixty per cent of its operating S.B. 3 fixed-sum levy losses.</u>	21573 21574 21575

(d) In tax year 2019, the sum of sixty per cent of the district's operating TPP fixed-sum levy losses and forty per cent of its operating S.B. 3 fixed-sum levy losses.

(e) In tax year 2020, the sum of forty per cent of the district's operating TPP fixed-sum levy losses and twenty per cent of its operating S.B. 3 fixed-sum levy losses.

~~(f) In tax year 2021, twenty per cent of the district's operating TPP fixed sum levy losses.~~

No payment shall be made under division (D) (1) of this section after tax year ~~2021~~ 2020.

(2) Amounts are payable under division (D) of this section for fixed-sum levy losses only to the extent of such losses for qualifying levies that remain in effect for the current tax year. For this purpose, a qualifying levy levied under section 5705.194 or 5705.213 of the Revised Code remains in effect for the current tax year only if a tax levied under either of those sections is charged and payable for the current tax year for an annual sum at least equal to the annual sum levied by the board of education for tax year 2004 under those sections less the amount of the payment under this division.

(E) (1) For fixed-sum levies for debt purposes, payments shall be made to school districts and joint vocational school districts equal to one hundred per cent of the district's fixed-sum levy loss determined under division (E) of section 5751.20 and division (H) of section 5727.84 of the Revised Code as in effect before July 1, 2015, and paid in tax year 2014. No payment shall be made for qualifying levies that are no longer charged and payable.

(2) Beginning in 2016, by the thirty-first day of January

of each year, the tax commissioner shall review the calculation 21605
of fixed-sum levy loss for debt purposes determined under 21606
division (E) of section 5751.20 and division (H) of section 21607
5727.84 of the Revised Code as in effect before July 1, 2015. If 21608
the commissioner determines that a fixed-sum levy that had been 21609
scheduled to be reimbursed in the current year is no longer 21610
charged and payable, a revised calculation for that year and all 21611
subsequent years shall be made. 21612

(3) No payment shall be made under division (E) of this 21613
section in tax year 2021 or any tax year thereafter. 21614

(F) (1) For taxes levied within the ten-mill limitation for 21615
debt purposes in tax year 1998 in the case of electric company 21616
tax value losses, and in tax year 1999 in the case of natural 21617
gas company tax value losses, payments shall be made to school 21618
districts and joint vocational school districts equal to one 21619
hundred per cent of the loss computed under division (D) of 21620
section 5727.85 of the Revised Code as in effect before July 1, 21621
2015, as if the tax were a fixed-rate levy, but those payments 21622
shall extend through fiscal year 2016. 21623

(2) For taxes levied within the ten-mill limitation for 21624
debt purposes in tax year 2005, payments shall be made to school 21625
districts and joint vocational school districts equal to one 21626
hundred per cent of the loss computed under division (D) of 21627
section 5751.21 of the Revised Code as in effect before July 1, 21628
2015, as if the tax were a fixed-rate levy, but those payments 21629
shall extend through fiscal year 2018. 21630

(G) If all the territory of a school district or joint 21631
vocational school district is merged with another district, or 21632
if a part of the territory of a school district or joint 21633
vocational school district is transferred to an existing or 21634

newly created district, the department of education, in 21635
consultation with the tax commissioner, shall adjust the 21636
payments made under this section as follows: 21637

(1) For a merger of two or more districts, fixed-sum levy 21638
losses, total resources, current expense allocation, and non- 21639
current expense allocation of the successor district shall be 21640
the sum of such items for each of the districts involved in the 21641
merger. 21642

(2) If property is transferred from one district to a 21643
previously existing district, the amount of the total resources, 21644
current expense allocation, and non-current expense allocation 21645
that shall be transferred to the recipient district shall be an 21646
amount equal to the total resources, current expense allocation, 21647
and non-current expense allocation of the transferor district 21648
times a fraction, the numerator of which is the number of pupils 21649
being transferred to the recipient district, measured, in the 21650
case of a school district, by formula ADM as defined in section 21651
3317.02 of the Revised Code or, in the case of a joint 21652
vocational school district, by formula ADM as defined for a 21653
joint vocational school district in that section, and the 21654
denominator of which is the formula ADM of the transferor 21655
district. 21656

(3) After December 31, 2010, if property is transferred 21657
from one or more districts to a district that is newly created 21658
out of the transferred property, the newly created district 21659
shall be deemed not to have any total resources, current expense 21660
allocation, total allocation, or non-current expense allocation. 21661

(4) If the recipient district under division (G) (2) of 21662
this section or the newly created district under division (G) (3) 21663
of this section is assuming debt from one or more of the 21664

districts from which the property was transferred and any of the 21665
districts losing the property had fixed-sum levy losses, the 21666
department of education, in consultation with the tax 21667
commissioner, shall make an equitable division of the 21668
reimbursements for those losses. 21669

(H) The payments required by divisions (C), (D), (E), and 21670
(F) of this section shall be distributed periodically to each 21671
school and joint vocational school district by the department of 21672
education unless otherwise provided for. Except as provided in 21673
division (D) of this section, if a levy that is a qualifying 21674
levy is not charged and payable in any year after 2014, payments 21675
to the school district or joint vocational school district shall 21676
be reduced to the extent that the payments distributed in fiscal 21677
year 2015 were attributable to the levy loss of that levy. 21678

Sec. 5709.94. The owner of any property or improvements 21679
exempted from taxation under section 725.02, 1728.10, 3735.67, 21680
5709.40, 5709.41, 5709.45, 5709.62, 5709.63, 5709.632, 5709.73, 21681
5709.78, 5709.84, or 5709.88 of the Revised Code shall make 21682
annual service payments in lieu of taxes to the county treasurer 21683
on or before the final dates for payment of property taxes. Each 21684
such payment shall be charged and collected in the same manner 21685
and in the same amount as the tax levied under section 5705.17 21686
of the Revised Code that would have been charged and payable 21687
against the property or improvement if it were not exempted from 21688
taxation. The county treasurer shall distribute to the treasurer 21689
of state the payments required under this section for deposit in 21690
the state education fund created in section 3317.011 of the 21691
Revised Code. The treasurer shall maintain a record of the 21692
service payments in lieu of taxes made under this section. 21693

Sec. 5715.17. When the county board of revision has 21694

completed its work of equalization and transmitted the returns 21695
to the county auditor, the auditor shall give notice by 21696
advertising in a newspaper of general circulation throughout the 21697
county that the tax returns for the current year have been 21698
revised and the valuations have been completed and are open for 21699
public inspection in the auditor's office, and that complaints 21700
against any valuation or assessment, except the valuations fixed 21701
and assessments made by the department of taxation, will be 21702
heard by the board, stating in the notice the time and place of 21703
the meeting of the board. The advertisement shall be inserted in 21704
a conspicuous place in the newspaper and be published once per 21705
week for two consecutive weeks or as provided in section 7.16 of 21706
the Revised Code. 21707

The auditor shall, upon request, furnish to any person a 21708
certificate setting forth the assessment and valuation of any 21709
tract, lot, or parcel of real estate or any specific personal 21710
property, and mail the same when requested to do so upon receipt 21711
of sufficient postage. 21712

~~The auditor shall furnish notice to boards of education of 21713
school districts within the county of all hearings, and the 21714
results of such hearings, held in regard to the reduction or 21715
increasing of tax valuations in excess of one hundred thousand 21716
dollars directly affecting the revenue of such district. 21717~~

Sec. 5715.19. (A) As used in this section, "member" has 21718
the same meaning as in section 1705.01 of the Revised Code. 21719

(1) Subject to division (A) (2) of this section, a 21720
complaint against any of the following determinations for the 21721
current tax year shall be filed with the county auditor on or 21722
before the thirty-first day of March of the ensuing tax year or 21723
the date of closing of the collection for the first half of real 21724

and public utility property taxes for the current tax year, 21725
whichever is later: 21726

(a) Any classification made under section 5713.041 of the 21727
Revised Code; 21728

(b) Any determination made under section 5713.32 or 21729
5713.35 of the Revised Code; 21730

(c) Any recoupment charge levied under section 5713.35 of 21731
the Revised Code; 21732

(d) The determination of the total valuation or assessment 21733
of any parcel that appears on the tax list, except parcels 21734
assessed by the tax commissioner pursuant to section 5727.06 of 21735
the Revised Code; 21736

(e) The determination of the total valuation of any parcel 21737
that appears on the agricultural land tax list, except parcels 21738
assessed by the tax commissioner pursuant to section 5727.06 of 21739
the Revised Code; 21740

(f) Any determination made under division (A) of section 21741
319.302 of the Revised Code. 21742

If such a complaint is filed by mail or certified mail, 21743
the date of the United States postmark placed on the envelope or 21744
sender's receipt by the postal service shall be treated as the 21745
date of filing. A private meter postmark on an envelope is not a 21746
valid postmark for purposes of establishing the filing date. 21747

Any person owning taxable real property in the county or 21748
in a taxing district with territory in the county; such a 21749
person's spouse; an individual who is retained by such a person 21750
and who holds a designation from a professional assessment 21751
organization, such as the institute for professionals in 21752

taxation, the national council of property taxation, or the 21753
international association of assessing officers; a public 21754
accountant who holds a permit under section 4701.10 of the 21755
Revised Code, a general or residential real estate appraiser 21756
licensed or certified under Chapter 4763. of the Revised Code, 21757
or a real estate broker licensed under Chapter 4735. of the 21758
Revised Code, who is retained by such a person; if the person is 21759
a firm, company, association, partnership, limited liability 21760
company, or corporation, an officer, a salaried employee, a 21761
partner, or a member of that person; if the person is a trust, a 21762
trustee of the trust; the board of county commissioners; the 21763
prosecuting attorney or treasurer of the county; the board of 21764
township trustees of any township with territory within the 21765
county; ~~the board of education of any school district with any~~ 21766
~~territory in the county;~~ or the mayor or legislative authority 21767
of any municipal corporation with any territory in the county 21768
may file such a complaint regarding any such determination 21769
affecting any real property in the county, except that a person 21770
owning taxable real property in another county may file such a 21771
complaint only with regard to any such determination affecting 21772
real property in the county that is located in the same taxing 21773
district as that person's real property is located. The county 21774
auditor shall present to the county board of revision all 21775
complaints filed with the auditor. 21776

(2) As used in division (A) (2) of this section, "interim 21777
period" means, for each county, the tax year to which section 21778
5715.24 of the Revised Code applies and each subsequent tax year 21779
until the tax year in which that section applies again. 21780

No person, board, or officer shall file a complaint 21781
against the valuation or assessment of any parcel that appears 21782
on the tax list if it filed a complaint against the valuation or 21783

assessment of that parcel for any prior tax year in the same 21784
interim period, unless the person, board, or officer alleges 21785
that the valuation or assessment should be changed due to one or 21786
more of the following circumstances that occurred after the tax 21787
lien date for the tax year for which the prior complaint was 21788
filed and that the circumstances were not taken into 21789
consideration with respect to the prior complaint: 21790

(a) The property was sold in an arm's length transaction, 21791
as described in section 5713.03 of the Revised Code; 21792

(b) The property lost value due to some casualty; 21793

(c) Substantial improvement was added to the property; 21794

(d) An increase or decrease of at least fifteen per cent 21795
in the property's occupancy has had a substantial economic 21796
impact on the property. 21797

(3) If a county board of revision, the board of tax 21798
appeals, or any court dismisses a complaint filed under this 21799
section or section 5715.13 of the Revised Code for the reason 21800
that the act of filing the complaint was the unauthorized 21801
practice of law or the person filing the complaint was engaged 21802
in the unauthorized practice of law, the party affected by a 21803
decrease in valuation or the party's agent, or the person owning 21804
taxable real property in the county or in a taxing district with 21805
territory in the county, may refile the complaint, 21806
notwithstanding division (A)(2) of this section. 21807

(4) Notwithstanding division (A)(2) of this section, a 21808
person, board, or officer may file a complaint against the 21809
valuation or assessment of any parcel that appears on the tax 21810
list if it filed a complaint against the valuation or assessment 21811
of that parcel for any prior tax year in the same interim period 21812

if the person, board, or officer withdrew the complaint before 21813
the complaint was heard by the board. 21814

(B) Within thirty days after the last date such complaints 21815
may be filed, the auditor shall give notice of each complaint in 21816
which the stated amount of overvaluation, undervaluation, 21817
discriminatory valuation, illegal valuation, or incorrect 21818
determination is at least seventeen thousand five hundred 21819
dollars to each property owner whose property is the subject of 21820
the complaint, if the complaint was not filed by the owner or 21821
the owner's spouse, ~~and to each board of education whose school-~~ 21822
~~district may be affected by the complaint.~~ Within thirty days 21823
after receiving such notice, ~~a board of education;~~ a property 21824
owner; the owner's spouse; an individual who is retained by such 21825
an owner and who holds a designation from a professional 21826
assessment organization, such as the institute for professionals 21827
in taxation, the national council of property taxation, or the 21828
international association of assessing officers; a public 21829
accountant who holds a permit under section 4701.10 of the 21830
Revised Code, a general or residential real estate appraiser 21831
licensed or certified under Chapter 4763. of the Revised Code, 21832
or a real estate broker licensed under Chapter 4735. of the 21833
Revised Code, who is retained by such a person; or, if the 21834
property owner is a firm, company, association, partnership, 21835
limited liability company, corporation, or trust, an officer, a 21836
salaried employee, a partner, a member, or trustee of that 21837
property owner, may file a complaint in support of or objecting 21838
to the amount of alleged overvaluation, undervaluation, 21839
discriminatory valuation, illegal valuation, or incorrect 21840
determination stated in a previously filed complaint or 21841
objecting to the current valuation. Upon the filing of a 21842
complaint under this division, the ~~board of education or the-~~ 21843

property owner shall be made a party to the action. 21844

(C) Each board of revision shall notify any complainant 21845
and also the property owner, if the property owner's address is 21846
known, when a complaint is filed by one other than the property 21847
owner, by certified mail, not less than ten days prior to the 21848
hearing, of the time and place the same will be heard. The board 21849
of revision shall hear and render its decision on a complaint 21850
within ninety days after the filing thereof with the board, 21851
except that if a complaint is filed within thirty days after 21852
receiving notice from the auditor as provided in division (B) of 21853
this section, the board shall hear and render its decision 21854
within ninety days after such filing. 21855

(D) The determination of any such complaint shall relate 21856
back to the date when the lien for taxes or recoupment charges 21857
for the current year attached or the date as of which liability 21858
for such year was determined. Liability for taxes and recoupment 21859
charges for such year and each succeeding year until the 21860
complaint is finally determined and for any penalty and interest 21861
for nonpayment thereof within the time required by law shall be 21862
based upon the determination, valuation, or assessment as 21863
finally determined. Each complaint shall state the amount of 21864
overvaluation, undervaluation, discriminatory valuation, illegal 21865
valuation, or incorrect classification or determination upon 21866
which the complaint is based. The treasurer shall accept any 21867
amount tendered as taxes or recoupment charge upon property 21868
concerning which a complaint is then pending, computed upon the 21869
claimed valuation as set forth in the complaint. If a complaint 21870
filed under this section for the current year is not determined 21871
by the board within the time prescribed for such determination, 21872
the complaint and any proceedings in relation thereto shall be 21873
continued by the board as a valid complaint for any ensuing year 21874

until such complaint is finally determined by the board or upon 21875
any appeal from a decision of the board. In such case, the 21876
original complaint shall continue in effect without further 21877
filing by the original taxpayer, the original taxpayer's 21878
assignee, or any other person or entity authorized to file a 21879
complaint under this section. 21880

(E) If a taxpayer files a complaint as to the 21881
classification, valuation, assessment, or any determination 21882
affecting the taxpayer's own property and tenders less than the 21883
full amount of taxes or recoupment charges as finally 21884
determined, an interest charge shall accrue as follows: 21885

(1) If the amount finally determined is less than the 21886
amount billed but more than the amount tendered, the taxpayer 21887
shall pay interest at the rate per annum prescribed by section 21888
5703.47 of the Revised Code, computed from the date that the 21889
taxes were due on the difference between the amount finally 21890
determined and the amount tendered. This interest charge shall 21891
be in lieu of any penalty or interest charge under section 21892
323.121 of the Revised Code unless the taxpayer failed to file a 21893
complaint and tender an amount as taxes or recoupment charges 21894
within the time required by this section, in which case section 21895
323.121 of the Revised Code applies. 21896

(2) If the amount of taxes finally determined is equal to 21897
or greater than the amount billed and more than the amount 21898
tendered, the taxpayer shall pay interest at the rate prescribed 21899
by section 5703.47 of the Revised Code from the date the taxes 21900
were due on the difference between the amount finally determined 21901
and the amount tendered, such interest to be in lieu of any 21902
interest charge but in addition to any penalty prescribed by 21903
section 323.121 of the Revised Code. 21904

(F) Upon request of a complainant, the tax commissioner shall determine the common level of assessment of real property in the county for the year stated in the request that is not valued under section 5713.31 of the Revised Code, which common level of assessment shall be expressed as a percentage of true value and the common level of assessment of lands valued under such section, which common level of assessment shall also be expressed as a percentage of the current agricultural use value of such lands. Such determination shall be made on the basis of the most recent available sales ratio studies of the commissioner and such other factual data as the commissioner deems pertinent.

(G) A complainant shall provide to the board of revision all information or evidence within the complainant's knowledge or possession that affects the real property that is the subject of the complaint. A complainant who fails to provide such information or evidence is precluded from introducing it on appeal to the board of tax appeals or the court of common pleas, except that the board of tax appeals or court may admit and consider the evidence if the complainant shows good cause for the complainant's failure to provide the information or evidence to the board of revision.

(H) In case of the pendency of any proceeding in court based upon an alleged excessive, discriminatory, or illegal valuation or incorrect classification or determination, the taxpayer may tender to the treasurer an amount as taxes upon property computed upon the claimed valuation as set forth in the complaint to the court. The treasurer may accept the tender. If the tender is not accepted, no penalty shall be assessed because of the nonpayment of the full taxes assessed.

Sec. 5715.22. If upon consideration of any complaint 21935
against the valuation or assessment of real property filed under 21936
section 5715.19 of the Revised Code, or any appeal from the 21937
determination on such complaint, it is found that the amount of 21938
taxes, assessments, or recoupment charges paid for the year to 21939
which the complaint relates was in excess of the amount due, 21940
then, whether or not the payment of said taxes, assessments, or 21941
charges was made under protest or duress, the county auditor 21942
shall, within thirty days after the certification to ~~him~~ the 21943
auditor of the final action upon such complaint or appeal, 21944
credit the amount of such overpayment upon the amount of any 21945
taxes, assessments, or charges then due from the person having 21946
made such overpayment, and at the next or any succeeding 21947
settlement the amount of any such credit shall be deducted from 21948
the amounts of any taxes, assessments, or charges distributable 21949
to the state or to the county or any taxing unit therein which 21950
has received the benefit of the taxes, assessments, or charges 21951
previously overpaid, in proportion to the benefits previously 21952
received. If after such credit has been made, there remains any 21953
balance of such overpayment, or if there are no taxes, 21954
assessments, or charges due from such person, upon application 21955
of the person overpaying such taxes the auditor shall forthwith 21956
draw a warrant on the county treasurer in favor of the person 21957
who has made such overpayment for the amount of such balance. 21958
The treasurer shall pay such warrant from the general ~~revenue-~~ 21959
fund of the county. If there is insufficient money in ~~said the~~ 21960
general ~~revenue-~~ fund to make such payment, the treasurer shall 21961
pay such warrant out of any undivided tax funds thereafter 21962
received by ~~him~~ the treasurer for distribution to the state or 21963
to any county or any taxing unit therein which has received the 21964
benefit of the taxes, assessments, or charges overpaid, in 21965
proportion to the benefits previously received, and the amount 21966

paid from the undivided tax funds shall be deducted from the 21967
money otherwise distributable to the state or to such county or 21968
other taxing unit of the county at the next or any succeeding 21969
settlement. At the next or any succeeding settlement after the 21970
refunding of such taxes, assessments, or charges, the treasurer 21971
shall reimburse the general ~~revenue~~ fund of the county for any 21972
payment made from such fund by deducting the amount of such 21973
payment from the money otherwise distributable to the state or 21974
to the county or other taxing unit in the county which has 21975
received the benefit of the taxes, assessments, or charges 21976
overpaid, in proportion to the benefits previously received. 21977

Sec. 5715.27. (A) (1) Except as provided in division (A) (2) 21978
of this section and in section 3735.67 of the Revised Code, the 21979
owner, a vendee in possession under a purchase agreement or a 21980
land contract, the beneficiary of a trust, or a lessee for an 21981
initial term of not less than thirty years of any property may 21982
file an application with the tax commissioner, on forms 21983
prescribed by the commissioner, requesting that such property be 21984
exempted from taxation and that taxes, interest, and penalties 21985
be remitted as provided in division (C) of section 5713.08 of 21986
the Revised Code. 21987

(2) If the property that is the subject of the application 21988
for exemption is any of the following, the application shall be 21989
filed with the county auditor of the county in which the 21990
property is listed for taxation: 21991

(a) A public road or highway; 21992

(b) Property belonging to the federal government of the 21993
United States; 21994

(c) Additions or other improvements to an existing 21995

building or structure that belongs to the state or a political subdivision, as defined in section 5713.081 of the Revised Code, and that is exempted from taxation as property used exclusively for a public purpose;

(d) Property of the boards of trustees and of the housing commissions of the state universities, the northeastern Ohio universities college of medicine, and of the state to be exempted under section 3345.17 of the Revised Code.

~~(B) The board of education of any school district may request the tax commissioner or county auditor to provide it with notification of applications for exemption from taxation for property located within that district. If so requested, the commissioner or auditor shall send to the board on a monthly basis reports that contain sufficient information to enable the board to identify each property that is the subject of an exemption application, including, but not limited to, the name of the property owner or applicant, the address of the property, and the auditor's parcel number. The commissioner or auditor shall mail the reports by the fifteenth day of the month following the end of the month in which the commissioner or auditor receives the applications for exemption.~~

~~(C) A board of education that has requested notification under division (B) of this section may, with respect to any application for exemption of property located in the district and included in the commissioner's or auditor's most recent report provided under that division, file a statement with the commissioner or auditor and with the applicant indicating its intent to submit evidence and participate in any hearing on the application. The statements shall be filed prior to the first day of the third month following the end of the month in which~~

~~that application was docketed by the commissioner or auditor. A statement filed in compliance with this division entitles the district to submit evidence and to participate in any hearing on the property and makes the district a party for purposes of sections 5717.02 to 5717.04 of the Revised Code in any appeal of the commissioner's or auditor's decision to the board of tax appeals.~~

~~(D) The commissioner or auditor shall not hold a hearing on or grant or deny an application for exemption of property in a school district whose board of education has requested notification under division (B) of this section until the end of the period within which the board may submit a statement with respect to that application under division (C) of this section. The commissioner or auditor may act upon an application at any time prior to that date upon receipt of a written waiver from each such board of education, or, in the case of exemptions authorized by section 725.02, 1728.10, 5709.40, 5709.41, 5709.411, 5709.45, 5709.62, 5709.63, 5709.632, 5709.73, 5709.78, 5709.84, or 5709.88 of the Revised Code, upon the request of the property owner. Failure of a board of education to receive the report required in division (B) of this section shall not void an action of the commissioner or auditor with respect to any application. The commissioner or auditor may extend the time for filing a statement under division (C) of this section.~~

~~(E) A complaint may also be filed with the commissioner or auditor by any person, board, or officer authorized by section 5715.19 of the Revised Code to file complaints with the county board of revision against the continued exemption of any property granted exemption by the commissioner or auditor under this section.~~

~~(F)~~-(C) An application for exemption and a complaint 22056
against exemption shall be filed prior to the thirty-first day 22057
of December of the tax year for which exemption is requested or 22058
for which the liability of the property to taxation in that year 22059
is requested. The commissioner or auditor shall consider such 22060
application or complaint in accordance with procedures 22061
established by the commissioner, determine whether the property 22062
is subject to taxation or exempt therefrom, and, if the 22063
commissioner makes the determination, certify the determination 22064
to the auditor. Upon making the determination or receiving the 22065
commissioner's determination, the auditor shall correct the tax 22066
list and duplicate accordingly. If a tax certificate has been 22067
sold under section 5721.32 or 5721.33 of the Revised Code with 22068
respect to property for which an exemption has been requested, 22069
the tax commissioner or auditor shall also certify the findings 22070
to the county treasurer of the county in which the property is 22071
located. 22072

~~(G)~~-(D) Applications and complaints, and documents of any 22073
kind related to applications and complaints, filed with the tax 22074
commissioner or county auditor under this section are public 22075
records within the meaning of section 149.43 of the Revised 22076
Code. 22077

~~(H)~~-(E) If the commissioner or auditor determines that the 22078
use of property or other facts relevant to the taxability of 22079
property that is the subject of an application for exemption or 22080
a complaint under this section has changed while the application 22081
or complaint was pending, the commissioner or auditor may make 22082
the determination under division ~~(F)~~-(C) of this section 22083
separately for each tax year beginning with the year in which 22084
the application or complaint was filed or the year for which 22085
remission of taxes under division (C) of section 5713.08 of the 22086

Revised Code was requested, and including each subsequent tax 22087
year during which the application or complaint is pending before 22088
the commissioner or auditor. 22089

Sec. 5717.02. (A) Except as otherwise provided by law, 22090
appeals from final determinations by the tax commissioner of any 22091
preliminary, amended, or final tax assessments, reassessments, 22092
valuations, determinations, findings, computations, or orders 22093
made by the commissioner may be taken to the board of tax 22094
appeals by the taxpayer, by the person to whom notice of the tax 22095
assessment, reassessment, valuation, determination, finding, 22096
computation, or order by the commissioner is required by law to 22097
be given, by the director of budget and management if the 22098
revenues affected by that decision would accrue primarily to the 22099
state treasury, or by the county auditors of the counties to the 22100
undivided general tax funds of which the revenues affected by 22101
that decision would primarily accrue. Appeals from the 22102
redetermination by the director of development services under 22103
division (B) of section 5709.64 or division (A) of section 22104
5709.66 of the Revised Code may be taken to the board of tax 22105
appeals by the enterprise to which notice of the redetermination 22106
is required by law to be given. Appeals from a decision of the 22107
tax commissioner or county auditor concerning an application for 22108
a property tax exemption may be taken to the board of tax 22109
appeals by the applicant ~~or by a school district that filed a~~ 22110
~~statement concerning that application under division (C) of~~ 22111
~~section 5715.27 of the Revised Code.~~ Appeals from a 22112
redetermination by the director of job and family services under 22113
section 5733.42 of the Revised Code may be taken by the person 22114
to which the notice of the redetermination is required by law to 22115
be given under that section. 22116

(B) The appeals shall be taken by the filing of a notice 22117

of appeal with the board, and with the tax commissioner if the 22118
tax commissioner's action is the subject of the appeal, with the 22119
county auditor if the county auditor's action is the subject of 22120
the appeal, with the director of development services if that 22121
director's action is the subject of the appeal, or with the 22122
director of job and family services if that director's action is 22123
the subject of the appeal. The notice of appeal shall be filed 22124
within sixty days after service of the notice of the tax 22125
assessment, reassessment, valuation, determination, finding, 22126
computation, or order by the commissioner, property tax 22127
exemption determination by the commissioner or the county 22128
auditor, or redetermination by the director has been given as 22129
provided in section 5703.37, 5709.64, 5709.66, or 5733.42 of the 22130
Revised Code. The notice of appeal may be filed in person or by 22131
certified mail, express mail, facsimile transmission, electronic 22132
transmission or by authorized delivery service. If the notice of 22133
appeal is filed by certified mail, express mail, or authorized 22134
delivery service as provided in section 5703.056 of the Revised 22135
Code, the date of the United States postmark placed on the 22136
sender's receipt by the postal service or the date of receipt 22137
recorded by the authorized delivery service shall be treated as 22138
the date of filing. If notice of appeal is filed by facsimile 22139
transmission or electronic transmission, the date and time the 22140
notice is received by the board shall be the date and time 22141
reflected on a timestamp provided by the board's electronic 22142
system, and the appeal shall be considered filed with the board 22143
on the date reflected on that timestamp. Any timestamp provided 22144
by another computer system or electronic submission device shall 22145
not affect the time and date the notice is received by the 22146
board. The notice of appeal shall have attached to it and 22147
incorporated in it by reference a true copy of the notice sent 22148
by the commissioner, county auditor, or director to the 22149

taxpayer, enterprise, or other person of the final determination 22150
or redetermination complained of, but failure to attach a copy 22151
of that notice and to incorporate it by reference in the notice 22152
of appeal does not invalidate the appeal. 22153

(C) A notice of appeal shall contain a short and plain 22154
statement of the claimed errors in the determination or 22155
redetermination of the tax commissioner, county auditor, or 22156
director showing that the appellant is entitled to relief and a 22157
demand for the relief to which the appellant claims to be 22158
entitled. An appellant may amend the notice of appeal once as a 22159
matter of course within sixty days after the certification of 22160
the transcript. Otherwise, an appellant may amend the notice of 22161
appeal only after receiving leave of the board or the written 22162
consent of each adverse party. Leave of the board shall be 22163
freely given when justice so requires. 22164

(D) Upon the filing of a notice of appeal, the tax 22165
commissioner, county auditor, or the director, as appropriate, 22166
shall certify to the board a transcript of the record of the 22167
proceedings before the commissioner, auditor, or director, 22168
together with all evidence considered by the commissioner, 22169
auditor, or director in connection with the proceedings. Those 22170
appeals or applications may be heard by the board at its office 22171
in Columbus or in the county where the appellant resides, or it 22172
may cause its examiners to conduct the hearings and to report to 22173
it their findings for affirmation or rejection. 22174

(E) The board may order the appeal to be heard upon the 22175
record and the evidence certified to it by the commissioner, 22176
county auditor, or director, but upon the application of any 22177
interested party the board shall order the hearing of additional 22178
evidence, and it may make an investigation concerning the appeal 22179

that it considers proper. An appeal may proceed pursuant to 22180
section 5703.021 of the Revised Code on the small claims docket 22181
if the appeal qualifies under that section. 22182

Sec. 5739.02. For the purpose of providing revenue with 22183
which to meet the needs of the state, for the use of the general 22184
revenue fund of the state, for the purpose of securing a 22185
thorough and efficient system of common schools throughout the 22186
state, for the purpose of affording revenues, in addition to 22187
those from general property taxes, permitted under 22188
constitutional limitations, and from other sources, for the 22189
support of local governmental functions, and for the purpose of 22190
reimbursing the state for the expense of administering this 22191
chapter, an excise tax is hereby levied on each retail sale made 22192
in this state. 22193

(A) (1) The tax shall be collected as provided in section 22194
5739.025 of the Revised Code. The rate of the tax shall be ~~five-~~ 22195
~~seven and three-fourths~~ thirty-five one-hundredths per cent. The 22196
tax applies and is collectible when the sale is made, regardless 22197
of the time when the price is paid or delivered. 22198

(2) In the case of the lease or rental, with a fixed term 22199
of more than thirty days or an indefinite term with a minimum 22200
period of more than thirty days, of any motor vehicles designed 22201
by the manufacturer to carry a load of not more than one ton, 22202
watercraft, outboard motor, or aircraft, or of any tangible 22203
personal property, other than motor vehicles designed by the 22204
manufacturer to carry a load of more than one ton, to be used by 22205
the lessee or renter primarily for business purposes, the tax 22206
shall be collected by the vendor at the time the lease or rental 22207
is consummated and shall be calculated by the vendor on the 22208
basis of the total amount to be paid by the lessee or renter 22209

under the lease agreement. If the total amount of the 22210
consideration for the lease or rental includes amounts that are 22211
not calculated at the time the lease or rental is executed, the 22212
tax shall be calculated and collected by the vendor at the time 22213
such amounts are billed to the lessee or renter. In the case of 22214
an open-end lease or rental, the tax shall be calculated by the 22215
vendor on the basis of the total amount to be paid during the 22216
initial fixed term of the lease or rental, and for each 22217
subsequent renewal period as it comes due. As used in this 22218
division, "motor vehicle" has the same meaning as in section 22219
4501.01 of the Revised Code, and "watercraft" includes an 22220
outdrive unit attached to the watercraft. 22221

A lease with a renewal clause and a termination penalty or 22222
similar provision that applies if the renewal clause is not 22223
exercised is presumed to be a sham transaction. In such a case, 22224
the tax shall be calculated and paid on the basis of the entire 22225
length of the lease period, including any renewal periods, until 22226
the termination penalty or similar provision no longer applies. 22227
The taxpayer shall bear the burden, by a preponderance of the 22228
evidence, that the transaction or series of transactions is not 22229
a sham transaction. 22230

(3) Except as provided in division (A) (2) of this section, 22231
in the case of a sale, the price of which consists in whole or 22232
in part of the lease or rental of tangible personal property, 22233
the tax shall be measured by the installments of that lease or 22234
rental. 22235

(4) In the case of a sale of a physical fitness facility 22236
service or recreation and sports club service, the price of 22237
which consists in whole or in part of a membership for the 22238
receipt of the benefit of the service, the tax applicable to the 22239

sale shall be measured by the installments thereof.	22240
(B) The tax does not apply to the following:	22241
(1) Sales to the state or any of its political subdivisions, or to any other state or its political subdivisions if the laws of that state exempt from taxation sales made to this state and its political subdivisions;	22242 22243 22244 22245
(2) Sales of food for human consumption off the premises where sold;	22246 22247
(3) Sales of food sold to students only in a cafeteria, dormitory, fraternity, or sorority maintained in a private, public, or parochial school, college, or university;	22248 22249 22250
(4) Sales of newspapers and sales or transfers of magazines distributed as controlled circulation publications;	22251 22252
(5) The furnishing, preparing, or serving of meals without charge by an employer to an employee provided the employer records the meals as part compensation for services performed or work done;	22253 22254 22255 22256
(6) Sales of motor fuel upon receipt, use, distribution, or sale of which in this state a tax is imposed by the law of this state, but this exemption shall not apply to the sale of motor fuel on which a refund of the tax is allowable under division (A) of section 5735.14 of the Revised Code; and the tax commissioner may deduct the amount of tax levied by this section applicable to the price of motor fuel when granting a refund of motor fuel tax pursuant to division (A) of section 5735.14 of the Revised Code and shall cause the amount deducted to be paid into the general revenue fund of this state;	22257 22258 22259 22260 22261 22262 22263 22264 22265 22266
(7) Sales of natural gas by a natural gas company or	22267

municipal gas utility, of water by a water-works company, or of steam by a heating company, if in each case the thing sold is delivered to consumers through pipes or conduits, and all sales of communications services by a telegraph company, all terms as defined in section 5727.01 of the Revised Code, and sales of electricity delivered through wires;

(8) Casual sales by a person, or auctioneer employed directly by the person to conduct such sales, except as to such sales of motor vehicles, watercraft or outboard motors required to be titled under section 1548.06 of the Revised Code, watercraft documented with the United States coast guard, snowmobiles, and all-purpose vehicles as defined in section 4519.01 of the Revised Code;

(9) (a) Sales of services or tangible personal property, other than motor vehicles, mobile homes, and manufactured homes, by churches, organizations exempt from taxation under section 501(c)(3) of the Internal Revenue Code of 1986, or nonprofit organizations operated exclusively for charitable purposes as defined in division (B)(12) of this section, provided that the number of days on which such tangible personal property or services, other than items never subject to the tax, are sold does not exceed six in any calendar year, except as otherwise provided in division (B)(9)(b) of this section. If the number of days on which such sales are made exceeds six in any calendar year, the church or organization shall be considered to be engaged in business and all subsequent sales by it shall be subject to the tax. In counting the number of days, all sales by groups within a church or within an organization shall be considered to be sales of that church or organization.

(b) The limitation on the number of days on which tax-

exempt sales may be made by a church or organization under 22298
division (B) (9) (a) of this section does not apply to sales made 22299
by student clubs and other groups of students of a primary or 22300
secondary school, or a parent-teacher association, booster 22301
group, or similar organization that raises money to support or 22302
fund curricular or extracurricular activities of a primary or 22303
secondary school. 22304

(c) Divisions (B) (9) (a) and (b) of this section do not 22305
apply to sales by a noncommercial educational radio or 22306
television broadcasting station. 22307

(10) Sales not within the taxing power of this state under 22308
the Constitution or laws of the United States or the 22309
Constitution of this state; 22310

(11) Except for transactions that are sales under division 22311
(B) (3) (r) of section 5739.01 of the Revised Code, the 22312
transportation of persons or property, unless the transportation 22313
is by a private investigation and security service; 22314

(12) Sales of tangible personal property or services to 22315
churches, to organizations exempt from taxation under section 22316
501(c) (3) of the Internal Revenue Code of 1986, and to any other 22317
nonprofit organizations operated exclusively for charitable 22318
purposes in this state, no part of the net income of which 22319
inures to the benefit of any private shareholder or individual, 22320
and no substantial part of the activities of which consists of 22321
carrying on propaganda or otherwise attempting to influence 22322
legislation; sales to offices administering one or more homes 22323
for the aged or one or more hospital facilities exempt under 22324
section 140.08 of the Revised Code; and sales to organizations 22325
described in division (D) of section 5709.12 of the Revised 22326
Code. 22327

"Charitable purposes" means the relief of poverty; the 22328
improvement of health through the alleviation of illness, 22329
disease, or injury; the operation of an organization exclusively 22330
for the provision of professional, laundry, printing, and 22331
purchasing services to hospitals or charitable institutions; the 22332
operation of a home for the aged, as defined in section 5701.13 22333
of the Revised Code; the operation of a radio or television 22334
broadcasting station that is licensed by the federal 22335
communications commission as a noncommercial educational radio 22336
or television station; the operation of a nonprofit animal 22337
adoption service or a county humane society; the promotion of 22338
education by an institution of learning that maintains a faculty 22339
of qualified instructors, teaches regular continuous courses of 22340
study, and confers a recognized diploma upon completion of a 22341
specific curriculum; the operation of a parent-teacher 22342
association, booster group, or similar organization primarily 22343
engaged in the promotion and support of the curricular or 22344
extracurricular activities of a primary or secondary school; the 22345
operation of a community or area center in which presentations 22346
in music, dramatics, the arts, and related fields are made in 22347
order to foster public interest and education therein; the 22348
production of performances in music, dramatics, and the arts; or 22349
the promotion of education by an organization engaged in 22350
carrying on research in, or the dissemination of, scientific and 22351
technological knowledge and information primarily for the 22352
public. 22353

Nothing in this division shall be deemed to exempt sales 22354
to any organization for use in the operation or carrying on of a 22355
trade or business, or sales to a home for the aged for use in 22356
the operation of independent living facilities as defined in 22357
division (A) of section 5709.12 of the Revised Code. 22358

(13) Building and construction materials and services sold 22359
to construction contractors for incorporation into a structure 22360
or improvement to real property under a construction contract 22361
with this state or a political subdivision of this state, or 22362
with the United States government or any of its agencies; 22363
building and construction materials and services sold to 22364
construction contractors for incorporation into a structure or 22365
improvement to real property that are accepted for ownership by 22366
this state or any of its political subdivisions, or by the 22367
United States government or any of its agencies at the time of 22368
completion of the structures or improvements; building and 22369
construction materials sold to construction contractors for 22370
incorporation into a horticulture structure or livestock 22371
structure for a person engaged in the business of horticulture 22372
or producing livestock; building materials and services sold to 22373
a construction contractor for incorporation into a house of 22374
public worship or religious education, or a building used 22375
exclusively for charitable purposes under a construction 22376
contract with an organization whose purpose is as described in 22377
division (B) (12) of this section; building materials and 22378
services sold to a construction contractor for incorporation 22379
into a building under a construction contract with an 22380
organization exempt from taxation under section 501(c) (3) of the 22381
Internal Revenue Code of 1986 when the building is to be used 22382
exclusively for the organization's exempt purposes; building and 22383
construction materials sold for incorporation into the original 22384
construction of a sports facility under section 307.696 of the 22385
Revised Code; building and construction materials and services 22386
sold to a construction contractor for incorporation into real 22387
property outside this state if such materials and services, when 22388
sold to a construction contractor in the state in which the real 22389
property is located for incorporation into real property in that 22390

state, would be exempt from a tax on sales levied by that state; 22391
building and construction materials for incorporation into a 22392
transportation facility pursuant to a public-private agreement 22393
entered into under sections 5501.70 to 5501.83 of the Revised 22394
Code; and, until one calendar year after the construction of a 22395
convention center that qualifies for property tax exemption 22396
under section 5709.084 of the Revised Code is completed, 22397
building and construction materials and services sold to a 22398
construction contractor for incorporation into the real property 22399
comprising that convention center; 22400

(14) Sales of ships or vessels or rail rolling stock used 22401
or to be used principally in interstate or foreign commerce, and 22402
repairs, alterations, fuel, and lubricants for such ships or 22403
vessels or rail rolling stock; 22404

(15) Sales to persons primarily engaged in any of the 22405
activities mentioned in division (B) (42) (a), (g), or (h) of this 22406
section, to persons engaged in making retail sales, or to 22407
persons who purchase for sale from a manufacturer tangible 22408
personal property that was produced by the manufacturer in 22409
accordance with specific designs provided by the purchaser, of 22410
packages, including material, labels, and parts for packages, 22411
and of machinery, equipment, and material for use primarily in 22412
packaging tangible personal property produced for sale, 22413
including any machinery, equipment, and supplies used to make 22414
labels or packages, to prepare packages or products for 22415
labeling, or to label packages or products, by or on the order 22416
of the person doing the packaging, or sold at retail. "Packages" 22417
includes bags, baskets, cartons, crates, boxes, cans, bottles, 22418
bindings, wrappings, and other similar devices and containers, 22419
but does not include motor vehicles or bulk tanks, trailers, or 22420
similar devices attached to motor vehicles. "Packaging" means 22421

placing in a package. Division (B) (15) of this section does not 22422
apply to persons engaged in highway transportation for hire. 22423

(16) Sales of food to persons using supplemental nutrition 22424
assistance program benefits to purchase the food. As used in 22425
this division, "food" has the same meaning as in 7 U.S.C. 2012 22426
and federal regulations adopted pursuant to the Food and 22427
Nutrition Act of 2008. 22428

(17) Sales to persons engaged in farming, agriculture, 22429
horticulture, or floriculture, of tangible personal property for 22430
use or consumption primarily in the production by farming, 22431
agriculture, horticulture, or floriculture of other tangible 22432
personal property for use or consumption primarily in the 22433
production of tangible personal property for sale by farming, 22434
agriculture, horticulture, or floriculture; or material and 22435
parts for incorporation into any such tangible personal property 22436
for use or consumption in production; and of tangible personal 22437
property for such use or consumption in the conditioning or 22438
holding of products produced by and for such use, consumption, 22439
or sale by persons engaged in farming, agriculture, 22440
horticulture, or floriculture, except where such property is 22441
incorporated into real property; 22442

(18) Sales of drugs for a human being that may be 22443
dispensed only pursuant to a prescription; insulin as recognized 22444
in the official United States pharmacopoeia; urine and blood 22445
testing materials when used by diabetics or persons with 22446
hypoglycemia to test for glucose or acetone; hypodermic syringes 22447
and needles when used by diabetics for insulin injections; 22448
epoetin alfa when purchased for use in the treatment of persons 22449
with medical disease; hospital beds when purchased by hospitals, 22450
nursing homes, or other medical facilities; and medical oxygen 22451

and medical oxygen-dispensing equipment when purchased by	22452
hospitals, nursing homes, or other medical facilities;	22453
(19) Sales of prosthetic devices, durable medical	22454
equipment for home use, or mobility enhancing equipment, when	22455
made pursuant to a prescription and when such devices or	22456
equipment are for use by a human being.	22457
(20) Sales of emergency and fire protection vehicles and	22458
equipment to nonprofit organizations for use solely in providing	22459
fire protection and emergency services, including trauma care	22460
and emergency medical services, for political subdivisions of	22461
the state;	22462
(21) Sales of tangible personal property manufactured in	22463
this state, if sold by the manufacturer in this state to a	22464
retailer for use in the retail business of the retailer outside	22465
of this state and if possession is taken from the manufacturer	22466
by the purchaser within this state for the sole purpose of	22467
immediately removing the same from this state in a vehicle owned	22468
by the purchaser;	22469
(22) Sales of services provided by the state or any of its	22470
political subdivisions, agencies, instrumentalities,	22471
institutions, or authorities, or by governmental entities of the	22472
state or any of its political subdivisions, agencies,	22473
instrumentalities, institutions, or authorities;	22474
(23) Sales of motor vehicles to nonresidents of this state	22475
under the circumstances described in division (B) of section	22476
5739.029 of the Revised Code;	22477
(24) Sales to persons engaged in the preparation of eggs	22478
for sale of tangible personal property used or consumed directly	22479
in such preparation, including such tangible personal property	22480

used for cleaning, sanitizing, preserving, grading, sorting, and	22481
classifying by size; packages, including material and parts for	22482
packages, and machinery, equipment, and material for use in	22483
packaging eggs for sale; and handling and transportation	22484
equipment and parts therefor, except motor vehicles licensed to	22485
operate on public highways, used in intraplant or interplant	22486
transfers or shipment of eggs in the process of preparation for	22487
sale, when the plant or plants within or between which such	22488
transfers or shipments occur are operated by the same person.	22489
"Packages" includes containers, cases, baskets, flats, fillers,	22490
filler flats, cartons, closure materials, labels, and labeling	22491
materials, and "packaging" means placing therein.	22492
(25) (a) Sales of water to a consumer for residential use;	22493
(b) Sales of water by a nonprofit corporation engaged	22494
exclusively in the treatment, distribution, and sale of water to	22495
consumers, if such water is delivered to consumers through pipes	22496
or tubing.	22497
(26) Fees charged for inspection or reinspection of motor	22498
vehicles under section 3704.14 of the Revised Code;	22499
(27) Sales to persons licensed to conduct a food service	22500
operation pursuant to section 3717.43 of the Revised Code, of	22501
tangible personal property primarily used directly for the	22502
following:	22503
(a) To prepare food for human consumption for sale;	22504
(b) To preserve food that has been or will be prepared for	22505
human consumption for sale by the food service operator, not	22506
including tangible personal property used to display food for	22507
selection by the consumer;	22508
(c) To clean tangible personal property used to prepare or	22509

serve food for human consumption for sale.	22510
(28) Sales of animals by nonprofit animal adoption services or county humane societies;	22511 22512
(29) Sales of services to a corporation described in division (A) of section 5709.72 of the Revised Code, and sales of tangible personal property that qualifies for exemption from taxation under section 5709.72 of the Revised Code;	22513 22514 22515 22516
(30) Sales and installation of agricultural land tile, as defined in division (B) (5) (a) of section 5739.01 of the Revised Code;	22517 22518 22519
(31) Sales and erection or installation of portable grain bins, as defined in division (B) (5) (b) of section 5739.01 of the Revised Code;	22520 22521 22522
(32) The sale, lease, repair, and maintenance of, parts for, or items attached to or incorporated in, motor vehicles that are primarily used for transporting tangible personal property belonging to others by a person engaged in highway transportation for hire, except for packages and packaging used for the transportation of tangible personal property;	22523 22524 22525 22526 22527 22528
(33) Sales to the state headquarters of any veterans' organization in this state that is either incorporated and issued a charter by the congress of the United States or is recognized by the United States veterans administration, for use by the headquarters;	22529 22530 22531 22532 22533
(34) Sales to a telecommunications service vendor, mobile telecommunications service vendor, or satellite broadcasting service vendor of tangible personal property and services used directly and primarily in transmitting, receiving, switching, or recording any interactive, one- or two-way electromagnetic	22534 22535 22536 22537 22538

communications, including voice, image, data, and information, 22539
through the use of any medium, including, but not limited to, 22540
poles, wires, cables, switching equipment, computers, and record 22541
storage devices and media, and component parts for the tangible 22542
personal property. The exemption provided in this division shall 22543
be in lieu of all other exemptions under division (B) (42) (a) or 22544
(n) of this section to which the vendor may otherwise be 22545
entitled, based upon the use of the thing purchased in providing 22546
the telecommunications, mobile telecommunications, or satellite 22547
broadcasting service. 22548

(35) (a) Sales where the purpose of the consumer is to use 22549
or consume the things transferred in making retail sales and 22550
consisting of newspaper inserts, catalogues, coupons, flyers, 22551
gift certificates, or other advertising material that prices and 22552
describes tangible personal property offered for retail sale. 22553

(b) Sales to direct marketing vendors of preliminary 22554
materials such as photographs, artwork, and typesetting that 22555
will be used in printing advertising material; and of printed 22556
matter that offers free merchandise or chances to win sweepstake 22557
prizes and that is mailed to potential customers with 22558
advertising material described in division (B) (35) (a) of this 22559
section; 22560

(c) Sales of equipment such as telephones, computers, 22561
facsimile machines, and similar tangible personal property 22562
primarily used to accept orders for direct marketing retail 22563
sales. 22564

(d) Sales of automatic food vending machines that preserve 22565
food with a shelf life of forty-five days or less by 22566
refrigeration and dispense it to the consumer. 22567

For purposes of division (B) (35) of this section, "direct marketing" means the method of selling where consumers order tangible personal property by United States mail, delivery service, or telecommunication and the vendor delivers or ships the tangible personal property sold to the consumer from a warehouse, catalogue distribution center, or similar fulfillment facility by means of the United States mail, delivery service, or common carrier.

(36) Sales to a person engaged in the business of horticulture or producing livestock of materials to be incorporated into a horticulture structure or livestock structure;

(37) Sales of personal computers, computer monitors, computer keyboards, modems, and other peripheral computer equipment to an individual who is licensed or certified to teach in an elementary or a secondary school in this state for use by that individual in preparation for teaching elementary or secondary school students;

(38) Sales to a professional racing team of any of the following:

(a) Motor racing vehicles;

(b) Repair services for motor racing vehicles;

(c) Items of property that are attached to or incorporated in motor racing vehicles, including engines, chassis, and all other components of the vehicles, and all spare, replacement, and rebuilt parts or components of the vehicles; except not including tires, consumable fluids, paint, and accessories consisting of instrumentation sensors and related items added to the vehicle to collect and transmit data by means of telemetry

and other forms of communication.	22597
(39) Sales of used manufactured homes and used mobile homes, as defined in section 5739.0210 of the Revised Code, made on or after January 1, 2000;	22598 22599 22600
(40) Sales of tangible personal property and services to a provider of electricity used or consumed directly and primarily in generating, transmitting, or distributing electricity for use by others, including property that is or is to be incorporated into and will become a part of the consumer's production, transmission, or distribution system and that retains its classification as tangible personal property after incorporation; fuel or power used in the production, transmission, or distribution of electricity; energy conversion equipment as defined in section 5727.01 of the Revised Code; and tangible personal property and services used in the repair and maintenance of the production, transmission, or distribution system, including only those motor vehicles as are specially designed and equipped for such use. The exemption provided in this division shall be in lieu of all other exemptions in division (B) (42) (a) or (n) of this section to which a provider of electricity may otherwise be entitled based on the use of the tangible personal property or service purchased in generating, transmitting, or distributing electricity.	22601 22602 22603 22604 22605 22606 22607 22608 22609 22610 22611 22612 22613 22614 22615 22616 22617 22618 22619
(41) Sales to a person providing services under division (B) (3) (r) of section 5739.01 of the Revised Code of tangible personal property and services used directly and primarily in providing taxable services under that section.	22620 22621 22622 22623
(42) Sales where the purpose of the purchaser is to do any of the following:	22624 22625

- (a) To incorporate the thing transferred as a material or 22626
a part into tangible personal property to be produced for sale 22627
by manufacturing, assembling, processing, or refining; or to use 22628
or consume the thing transferred directly in producing tangible 22629
personal property for sale by mining, including, without 22630
limitation, the extraction from the earth of all substances that 22631
are classed geologically as minerals, production of crude oil 22632
and natural gas, or directly in the rendition of a public 22633
utility service, except that the sales tax levied by this 22634
section shall be collected upon all meals, drinks, and food for 22635
human consumption sold when transporting persons. Persons 22636
engaged in rendering services in the exploration for, and 22637
production of, crude oil and natural gas for others are deemed 22638
engaged directly in the exploration for, and production of, 22639
crude oil and natural gas. This paragraph does not exempt from 22640
"retail sale" or "sales at retail" the sale of tangible personal 22641
property that is to be incorporated into a structure or 22642
improvement to real property. 22643
- (b) To hold the thing transferred as security for the 22644
performance of an obligation of the vendor; 22645
- (c) To resell, hold, use, or consume the thing transferred 22646
as evidence of a contract of insurance; 22647
- (d) To use or consume the thing directly in commercial 22648
fishing; 22649
- (e) To incorporate the thing transferred as a material or 22650
a part into, or to use or consume the thing transferred directly 22651
in the production of, magazines distributed as controlled 22652
circulation publications; 22653
- (f) To use or consume the thing transferred in the 22654

production and preparation in suitable condition for market and 22655
sale of printed, imprinted, overprinted, lithographic, 22656
multilithic, blueprinted, photostatic, or other productions or 22657
reproductions of written or graphic matter; 22658

(g) To use the thing transferred, as described in section 22659
5739.011 of the Revised Code, primarily in a manufacturing 22660
operation to produce tangible personal property for sale; 22661

(h) To use the benefit of a warranty, maintenance or 22662
service contract, or similar agreement, as described in division 22663
(B) (7) of section 5739.01 of the Revised Code, to repair or 22664
maintain tangible personal property, if all of the property that 22665
is the subject of the warranty, contract, or agreement would not 22666
be subject to the tax imposed by this section; 22667

(i) To use the thing transferred as qualified research and 22668
development equipment; 22669

(j) To use or consume the thing transferred primarily in 22670
storing, transporting, mailing, or otherwise handling purchased 22671
sales inventory in a warehouse, distribution center, or similar 22672
facility when the inventory is primarily distributed outside 22673
this state to retail stores of the person who owns or controls 22674
the warehouse, distribution center, or similar facility, to 22675
retail stores of an affiliated group of which that person is a 22676
member, or by means of direct marketing. This division does not 22677
apply to motor vehicles registered for operation on the public 22678
highways. As used in this division, "affiliated group" has the 22679
same meaning as in division (B) (3) (e) of section 5739.01 of the 22680
Revised Code and "direct marketing" has the same meaning as in 22681
division (B) (35) of this section. 22682

(k) To use or consume the thing transferred to fulfill a 22683

contractual obligation incurred by a warrantor pursuant to a 22684
warranty provided as a part of the price of the tangible 22685
personal property sold or by a vendor of a warranty, maintenance 22686
or service contract, or similar agreement the provision of which 22687
is defined as a sale under division (B) (7) of section 5739.01 of 22688
the Revised Code; 22689

(l) To use or consume the thing transferred in the 22690
production of a newspaper for distribution to the public; 22691

(m) To use tangible personal property to perform a service 22692
listed in division (B) (3) of section 5739.01 of the Revised 22693
Code, if the property is or is to be permanently transferred to 22694
the consumer of the service as an integral part of the 22695
performance of the service; 22696

(n) To use or consume the thing transferred primarily in 22697
producing tangible personal property for sale by farming, 22698
agriculture, horticulture, or floriculture. Persons engaged in 22699
rendering farming, agriculture, horticulture, or floriculture 22700
services for others are deemed engaged primarily in farming, 22701
agriculture, horticulture, or floriculture. This paragraph does 22702
not exempt from "retail sale" or "sales at retail" the sale of 22703
tangible personal property that is to be incorporated into a 22704
structure or improvement to real property. 22705

(o) To use or consume the thing transferred in acquiring, 22706
formatting, editing, storing, and disseminating data or 22707
information by electronic publishing; 22708

(p) To provide the thing transferred to the owner or 22709
lessee of a motor vehicle that is being repaired or serviced, if 22710
the thing transferred is a rented motor vehicle and the 22711
purchaser is reimbursed for the cost of the rented motor vehicle 22712

by a manufacturer, warrantor, or provider of a maintenance, 22713
service, or other similar contract or agreement, with respect to 22714
the motor vehicle that is being repaired or serviced. 22715

As used in division (B) (42) of this section, "thing" 22716
includes all transactions included in divisions (B) (3) (a), (b), 22717
and (e) of section 5739.01 of the Revised Code. 22718

(43) Sales conducted through a coin operated device that 22719
activates vacuum equipment or equipment that dispenses water, 22720
whether or not in combination with soap or other cleaning agents 22721
or wax, to the consumer for the consumer's use on the premises 22722
in washing, cleaning, or waxing a motor vehicle, provided no 22723
other personal property or personal service is provided as part 22724
of the transaction. 22725

(44) Sales of replacement and modification parts for 22726
engines, airframes, instruments, and interiors in, and paint 22727
for, aircraft used primarily in a fractional aircraft ownership 22728
program, and sales of services for the repair, modification, and 22729
maintenance of such aircraft, and machinery, equipment, and 22730
supplies primarily used to provide those services. 22731

(45) Sales of telecommunications service that is used 22732
directly and primarily to perform the functions of a call 22733
center. As used in this division, "call center" means any 22734
physical location where telephone calls are placed or received 22735
in high volume for the purpose of making sales, marketing, 22736
customer service, technical support, or other specialized 22737
business activity, and that employs at least fifty individuals 22738
that engage in call center activities on a full-time basis, or 22739
sufficient individuals to fill fifty full-time equivalent 22740
positions. 22741

(46) Sales by a telecommunications service vendor of 900 22742
service to a subscriber. This division does not apply to 22743
information services, as defined in division (FF) of section 22744
5739.01 of the Revised Code. 22745

(47) Sales of value-added non-voice data service. This 22746
division does not apply to any similar service that is not 22747
otherwise a telecommunications service. 22748

(48) (a) Sales of machinery, equipment, and software to a 22749
qualified direct selling entity for use in a warehouse or 22750
distribution center primarily for storing, transporting, or 22751
otherwise handling inventory that is held for sale to 22752
independent salespersons who operate as direct sellers and that 22753
is held primarily for distribution outside this state; 22754

(b) As used in division (B) (48) (a) of this section: 22755

(i) "Direct seller" means a person selling consumer 22756
products to individuals for personal or household use and not 22757
from a fixed retail location, including selling such product at 22758
in-home product demonstrations, parties, and other one-on-one 22759
selling. 22760

(ii) "Qualified direct selling entity" means an entity 22761
selling to direct sellers at the time the entity enters into a 22762
tax credit agreement with the tax credit authority pursuant to 22763
section 122.17 of the Revised Code, provided that the agreement 22764
was entered into on or after January 1, 2007. Neither 22765
contingencies relevant to the granting of, nor later 22766
developments with respect to, the tax credit shall impair the 22767
status of the qualified direct selling entity under division (B) 22768
(48) of this section after execution of the tax credit agreement 22769
by the tax credit authority. 22770

(c) Division (B) (48) of this section is limited to 22771
machinery, equipment, and software first stored, used, or 22772
consumed in this state within the period commencing June 24, 22773
2008, and ending on the date that is five years after that date. 22774

(49) Sales of materials, parts, equipment, or engines used 22775
in the repair or maintenance of aircraft or avionics systems of 22776
such aircraft, and sales of repair, remodeling, replacement, or 22777
maintenance services in this state performed on aircraft or on 22778
an aircraft's avionics, engine, or component materials or parts. 22779
As used in division (B) (49) of this section, "aircraft" means 22780
aircraft of more than six thousand pounds maximum certified 22781
takeoff weight or used exclusively in general aviation. 22782

(50) Sales of full flight simulators that are used for 22783
pilot or flight-crew training, sales of repair or replacement 22784
parts or components, and sales of repair or maintenance services 22785
for such full flight simulators. "Full flight simulator" means a 22786
replica of a specific type, or make, model, and series of 22787
aircraft cockpit. It includes the assemblage of equipment and 22788
computer programs necessary to represent aircraft operations in 22789
ground and flight conditions, a visual system providing an out- 22790
of-the-cockpit view, and a system that provides cues at least 22791
equivalent to those of a three-degree-of-freedom motion system, 22792
and has the full range of capabilities of the systems installed 22793
in the device as described in appendices A and B of part 60 of 22794
chapter 1 of title 14 of the Code of Federal Regulations. 22795

(51) Any transfer or lease of tangible personal property 22796
between the state and JobsOhio in accordance with section 22797
4313.02 of the Revised Code. 22798

(52) (a) Sales to a qualifying corporation. 22799

(b) As used in division (B) (52) of this section:	22800
(i) "Qualifying corporation" means a nonprofit corporation organized in this state that leases from an eligible county land, buildings, structures, fixtures, and improvements to the land that are part of or used in a public recreational facility used by a major league professional athletic team or a class A to class AAA minor league affiliate of a major league professional athletic team for a significant portion of the team's home schedule, provided the following apply:	22801
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(I) The facility is leased from the eligible county pursuant to a lease that requires substantially all of the revenue from the operation of the business or activity conducted by the nonprofit corporation at the facility in excess of operating costs, capital expenditures, and reserves to be paid to the eligible county at least once per calendar year.	22809
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(II) Upon dissolution and liquidation of the nonprofit corporation, all of its net assets are distributable to the board of commissioners of the eligible county from which the corporation leases the facility.	22815
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	22818
(ii) "Eligible county" has the same meaning as in section 307.695 of the Revised Code.	22819
	22820
(53) Sales to or by a cable service provider, video service provider, or radio or television broadcast station regulated by the federal government of cable service or programming, video service or programming, audio service or programming, or electronically transferred digital audiovisual or audio work. As used in division (B) (53) of this section, "cable service" and "cable service provider" have the same meanings as in section 1332.01 of the Revised Code, and "video	22821
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service," "video service provider," and "video programming" have 22829
the same meanings as in section 1332.21 of the Revised Code. 22830

(54) Sales of investment metal bullion and investment 22831
coins. "Investment metal bullion" means any bullion described in 22832
section 408(m)(3)(B) of the Internal Revenue Code, regardless of 22833
whether that bullion is in the physical possession of a trustee. 22834
"Investment coin" means any coin composed primarily of gold, 22835
silver, platinum, or palladium. 22836

(C) For the purpose of the proper administration of this 22837
chapter, and to prevent the evasion of the tax, it is presumed 22838
that all sales made in this state are subject to the tax until 22839
the contrary is established. 22840

(D) The levy of this tax on retail sales of recreation and 22841
sports club service shall not prevent a municipal corporation 22842
from levying any tax on recreation and sports club dues or on 22843
any income generated by recreation and sports club dues. 22844

(E) The tax collected by the vendor from the consumer 22845
under this chapter is not part of the price, but is a tax 22846
collection for the benefit of the state, and of counties levying 22847
an additional sales tax pursuant to section 5739.021 or 5739.026 22848
of the Revised Code and of transit authorities levying an 22849
additional sales tax pursuant to section 5739.023 of the Revised 22850
Code. Except for the discount authorized under section 5739.12 22851
of the Revised Code and the effects of any rounding pursuant to 22852
section 5703.055 of the Revised Code, no person other than the 22853
state or such a county or transit authority shall derive any 22854
benefit from the collection or payment of the tax levied by this 22855
section or section 5739.021, 5739.023, or 5739.026 of the 22856
Revised Code. 22857

Sec. 5739.10. (A) In addition to the tax levied by section 22858
5739.02 of the Revised Code and any tax levied pursuant to 22859
section 5739.021, 5739.023, or 5739.026 of the Revised Code, and 22860
to secure the same objectives specified in those sections, there 22861
is hereby levied upon the privilege of engaging in the business 22862
of making retail sales, an excise tax equal to the tax levied by 22863
section 5739.02 of the Revised Code, or, in the case of retail 22864
sales subject to a tax levied pursuant to section 5739.021, 22865
5739.023, or 5739.026 of the Revised Code, a percentage equal to 22866
the aggregate rate of such taxes and the tax levied by section 22867
5739.02 of the Revised Code of the receipts derived from all 22868
retail sales, except those to which the excise tax imposed by 22869
section 5739.02 of the Revised Code is made inapplicable by 22870
division (B) of that section. 22871

(B) For the purpose of this section, no vendor shall be 22872
required to maintain records of sales of food for human 22873
consumption off the premises where sold, and no assessment shall 22874
be made against any vendor for sales of food for human 22875
consumption off the premises where sold, solely because the 22876
vendor has no records of, or has inadequate records of, such 22877
sales; provided that where a vendor does not have adequate 22878
records of receipts from the vendor's sales of food for human 22879
consumption on the premises where sold, the tax commissioner may 22880
refuse to accept the vendor's return and, upon the basis of test 22881
checks of the vendor's business for a representative period, and 22882
other information relating to the sales made by such vendor, 22883
determine the proportion that taxable retail sales bear to all 22884
of the vendor's retail sales. The tax imposed by this section 22885
shall be determined by deducting from the sum representing ~~five-~~ 22886
~~seven and three-fourths-thirty-five one-hundredths~~ per cent, as 22887
applicable under division (A) of this section, or, in the case 22888

of retail sales subject to a tax levied pursuant to section 22889
5739.021, 5739.023, or 5739.026 of the Revised Code, a 22890
percentage equal to the aggregate rate of such taxes and the tax 22891
levied by section 5739.02 of the Revised Code of the receipts 22892
from such retail sales, the amount of tax paid to the state or 22893
to a clerk of a court of common pleas. The section does not 22894
affect any duty of the vendor under sections 5739.01 to 5739.19 22895
and 5739.26 to 5739.31 of the Revised Code, nor the liability of 22896
any consumer to pay any tax imposed by or pursuant to section 22897
5739.02, 5739.021, 5739.023, or 5739.026 of the Revised Code. 22898

Sec. 5739.21. (A) ~~One hundred per cent of all money~~ Money 22899
deposited into the state treasury under sections 5739.01 to 22900
5739.31 of the Revised Code that is not required to be 22901
distributed as provided in section 5739.102 of the Revised Code 22902
or division (B) of this section shall be credited ~~to~~ as follows: 22903

(1) To the general revenue fund, seventy-eight and two 22904
hundred thirty-one one-thousandths per cent of that money; 22905

(2) To the state education fund created in section 22906
3317.011 of the Revised Code, twenty-one and seven hundred 22907
sixty-nine one-thousandths per cent of that money. 22908

(B) (1) In any case where any county or transit authority 22909
has levied a tax or taxes pursuant to section 5739.021, 22910
5739.023, or 5739.026 of the Revised Code, the tax commissioner 22911
shall, within forty-five days after the end of each month, 22912
determine and certify to the director of budget and management 22913
the amount of the proceeds of such tax or taxes received during 22914
that month from billings and assessments, or associated with tax 22915
returns or reports filed during that month, to be returned to 22916
the county or transit authority levying the tax or taxes. The 22917
amount to be returned to each county and transit authority shall 22918

be a fraction of the aggregate amount of money collected with 22919
respect to each area in which one or more of such taxes are 22920
concurrently in effect with the tax levied by section 5739.02 of 22921
the Revised Code. The numerator of the fraction is the rate of 22922
the tax levied by the county or transit authority and the 22923
denominator of the fraction is the aggregate rate of such taxes 22924
applicable to such area. The amount to be returned to each 22925
county or transit authority shall be reduced by the amount of 22926
any refunds of county or transit authority tax paid pursuant to 22927
section 5739.07 of the Revised Code during the same month, or 22928
transfers made pursuant to division (B) (2) of section 5703.052 22929
of the Revised Code. 22930

(2) On a periodic basis, using the best information 22931
available, the tax commissioner shall distribute any amount of a 22932
county or transit authority tax that cannot be distributed under 22933
division (B) (1) of this section. Through audit or other means, 22934
the commissioner shall attempt to obtain the information 22935
necessary to make the distribution as provided under that 22936
division and, on receipt of that information, shall make 22937
adjustments to distributions previously made under this 22938
division. 22939

(3) Beginning July 1, 2008, eight and thirty-three one- 22940
hundredths of one per cent of the revenue collected from the tax 22941
due under division (A) of section 5739.029 of the Revised Code 22942
shall be distributed to the county where the sale of the motor 22943
vehicle is situated under section 5739.035 of the Revised Code. 22944
The amount to be so distributed to the county shall be 22945
apportioned on the basis of the rates of taxes the county levies 22946
pursuant to sections 5739.021 and 5739.026 of the Revised Code, 22947
as applicable, and shall be credited to the funds of the county 22948
as provided in divisions (A) and (B) of section 5739.211 of the 22949

Revised Code. 22950

(C) The aggregate amount to be returned to any county or 22951
transit authority shall be reduced by one per cent, which shall 22952
be certified directly to the credit of the local sales tax 22953
administrative fund, which is hereby created in the state 22954
treasury. For the purpose of determining the amount to be 22955
returned to a county and transit authority in which the rate of 22956
tax imposed by the transit authority has been reduced under 22957
section 5739.028 of the Revised Code, the tax commissioner shall 22958
use the respective rates of tax imposed by the county or transit 22959
authority that results from the change in the rates authorized 22960
under that section. 22961

(D) The director of budget and management shall transfer, 22962
from the same funds and in the same proportions specified in 22963
division (A) of this section, to the permissive tax distribution 22964
fund created by division (B)(1) of section 4301.423 of the 22965
Revised Code and to the local sales tax administrative fund, the 22966
amounts certified by the tax commissioner. The tax commissioner 22967
shall then, on or before the twentieth day of the month in which 22968
such certification is made, provide for payment of such 22969
respective amounts to the county treasurer and to the fiscal 22970
officer of the transit authority levying the tax or taxes. The 22971
amount transferred to the local sales tax administrative fund is 22972
for use by the tax commissioner in defraying costs incurred in 22973
administering such taxes levied by a county or transit 22974
authority. 22975

Sec. 5741.02. (A) (1) For the use of the general revenue 22976
fund of the state, an excise tax is hereby levied on the 22977
storage, use, or other consumption in this state of tangible 22978
personal property or the benefit realized in this state of any 22979

service provided. The tax shall be collected as provided in 22980
section 5739.025 of the Revised Code. The rate of the tax shall 22981
be ~~five-seven and three-fourths~~ thirty-five one-hundredths per 22982
cent. 22983

(2) In the case of the lease or rental, with a fixed term 22984
of more than thirty days or an indefinite term with a minimum 22985
period of more than thirty days, of any motor vehicles designed 22986
by the manufacturer to carry a load of not more than one ton, 22987
watercraft, outboard motor, or aircraft, or of any tangible 22988
personal property, other than motor vehicles designed by the 22989
manufacturer to carry a load of more than one ton, to be used by 22990
the lessee or renter primarily for business purposes, the tax 22991
shall be collected by the seller at the time the lease or rental 22992
is consummated and shall be calculated by the seller on the 22993
basis of the total amount to be paid by the lessee or renter 22994
under the lease or rental agreement. If the total amount of the 22995
consideration for the lease or rental includes amounts that are 22996
not calculated at the time the lease or rental is executed, the 22997
tax shall be calculated and collected by the seller at the time 22998
such amounts are billed to the lessee or renter. In the case of 22999
an open-end lease or rental, the tax shall be calculated by the 23000
seller on the basis of the total amount to be paid during the 23001
initial fixed term of the lease or rental, and for each 23002
subsequent renewal period as it comes due. As used in this 23003
division, "motor vehicle" has the same meaning as in section 23004
4501.01 of the Revised Code, and "watercraft" includes an 23005
outdrive unit attached to the watercraft. 23006

(3) Except as provided in division (A)(2) of this section, 23007
in the case of a transaction, the price of which consists in 23008
whole or part of the lease or rental of tangible personal 23009
property, the tax shall be measured by the installments of those 23010

leases or rentals. 23011

(B) Each consumer, storing, using, or otherwise consuming 23012
in this state tangible personal property or realizing in this 23013
state the benefit of any service provided, shall be liable for 23014
the tax, and such liability shall not be extinguished until the 23015
tax has been paid to this state; provided, that the consumer 23016
shall be relieved from further liability for the tax if the tax 23017
has been paid to a seller in accordance with section 5741.04 of 23018
the Revised Code or prepaid by the seller in accordance with 23019
section 5741.06 of the Revised Code. 23020

(C) The tax does not apply to the storage, use, or 23021
consumption in this state of the following described tangible 23022
personal property or services, nor to the storage, use, or 23023
consumption or benefit in this state of tangible personal 23024
property or services purchased under the following described 23025
circumstances: 23026

(1) When the sale of property or service in this state is 23027
subject to the excise tax imposed by sections 5739.01 to 5739.31 23028
of the Revised Code, provided said tax has been paid; 23029

(2) Except as provided in division (D) of this section, 23030
tangible personal property or services, the acquisition of 23031
which, if made in Ohio, would be a sale not subject to the tax 23032
imposed by sections 5739.01 to 5739.31 of the Revised Code; 23033

(3) Property or services, the storage, use, or other 23034
consumption of or benefit from which this state is prohibited 23035
from taxing by the Constitution of the United States, laws of 23036
the United States, or the Constitution of this state. This 23037
exemption shall not exempt from the application of the tax 23038
imposed by this section the storage, use, or consumption of 23039

tangible personal property that was purchased in interstate 23040
commerce, but that has come to rest in this state, provided that 23041
fuel to be used or transported in carrying on interstate 23042
commerce that is stopped within this state pending transfer from 23043
one conveyance to another is exempt from the excise tax imposed 23044
by this section and section 5739.02 of the Revised Code; 23045

(4) Transient use of tangible personal property in this 23046
state by a nonresident tourist or vacationer, or a nonbusiness 23047
use within this state by a nonresident of this state, if the 23048
property so used was purchased outside this state for use 23049
outside this state and is not required to be registered or 23050
licensed under the laws of this state; 23051

(5) Tangible personal property or services rendered, upon 23052
which taxes have been paid to another jurisdiction to the extent 23053
of the amount of the tax paid to such other jurisdiction. Where 23054
the amount of the tax imposed by this section and imposed 23055
pursuant to section 5741.021, 5741.022, or 5741.023 of the 23056
Revised Code exceeds the amount paid to another jurisdiction, 23057
the difference shall be allocated between the tax imposed by 23058
this section and any tax imposed by a county or a transit 23059
authority pursuant to section 5741.021, 5741.022, or 5741.023 of 23060
the Revised Code, in proportion to the respective rates of such 23061
taxes. 23062

As used in this subdivision, "taxes paid to another 23063
jurisdiction" means the total amount of retail sales or use tax 23064
or similar tax based upon the sale, purchase, or use of tangible 23065
personal property or services rendered legally, levied by and 23066
paid to another state or political subdivision thereof, or to 23067
the District of Columbia, where the payment of such tax does not 23068
entitle the taxpayer to any refund or credit for such payment. 23069

(6) The transfer of a used manufactured home or used mobile home, as defined by section 5739.0210 of the Revised Code, made on or after January 1, 2000;

(7) Drugs that are or are intended to be distributed free of charge to a practitioner licensed to prescribe, dispense, and administer drugs to a human being in the course of a professional practice and that by law may be dispensed only by or upon the order of such a practitioner;

(8) Computer equipment and related software leased from a lessor located outside this state and initially received in this state on behalf of the consumer by a third party that will retain possession of such property for not more than ninety days and that will, within that ninety-day period, deliver such property to the consumer at a location outside this state. Division (C)(8) of this section does not provide exemption from taxation for any otherwise taxable charges associated with such property while it is in this state or for any subsequent storage, use, or consumption of such property in this state by or on behalf of the consumer.

(9) Tangible personal property held for sale by a person but not for that person's own use and donated by that person, without charge or other compensation, to either of the following:

(a) A nonprofit organization operated exclusively for charitable purposes in this state, no part of the net income of which inures to the benefit of any private shareholder or individual and no substantial part of the activities of which consists of carrying on propaganda or otherwise attempting to influence legislation; or

(b) This state or any political subdivision of this state, 23099
but only if donated for exclusively public purposes. 23100

For the purposes of division (C) ~~(10)~~ (9) of this section, 23101
"charitable purposes" has the same meaning as in division (B) 23102
(12) of section 5739.02 of the Revised Code. 23103

(D) The tax applies to the storage, use, or other 23104
consumption in this state of tangible personal property or 23105
services, the acquisition of which at the time of sale was 23106
excepted under division (E) of section 5739.01 of the Revised 23107
Code from the tax imposed by section 5739.02 of the Revised 23108
Code, but which has subsequently been temporarily or permanently 23109
stored, used, or otherwise consumed in a taxable manner. 23110

(E) (1) (a) If any transaction is claimed to be exempt under 23111
division (E) of section 5739.01 of the Revised Code or under 23112
section 5739.02 of the Revised Code, with the exception of 23113
divisions (B) (1) to (11) or (28) of section 5739.02 of the 23114
Revised Code, the consumer shall provide to the seller, and the 23115
seller shall obtain from the consumer, a certificate specifying 23116
the reason that the transaction is not subject to the tax. The 23117
certificate shall be in such form, and shall be provided either 23118
in a hard copy form or electronic form, as the tax commissioner 23119
prescribes. 23120

(b) A seller that obtains a fully completed exemption 23121
certificate from a consumer is relieved of liability for 23122
collecting and remitting tax on any sale covered by that 23123
certificate. If it is determined the exemption was improperly 23124
claimed, the consumer shall be liable for any tax due on that 23125
sale under this chapter. Relief under this division from 23126
liability does not apply to any of the following: 23127

(i) A seller that fraudulently fails to collect tax;	23128
(ii) A seller that solicits consumers to participate in the unlawful claim of an exemption;	23129 23130
(iii) A seller that accepts an exemption certificate from a consumer that claims an exemption based on who purchases or who sells property or a service, when the subject of the transaction sought to be covered by the exemption certificate is actually received by the consumer at a location operated by the seller in this state, and this state has posted to its web site an exemption certificate form that clearly and affirmatively indicates that the claimed exemption is not available in this state;	23131 23132 23133 23134 23135 23136 23137 23138 23139
(iv) A seller that accepts an exemption certificate from a consumer who claims a multiple points of use exemption under division (D) of section 5739.033 of the Revised Code, if the item purchased is tangible personal property, other than prewritten computer software.	23140 23141 23142 23143 23144
(2) The seller shall maintain records, including exemption certificates, of all sales on which a consumer has claimed an exemption, and provide them to the tax commissioner on request.	23145 23146 23147
(3) If no certificate is provided or obtained within ninety days after the date on which the transaction is consummated, it shall be presumed that the tax applies. Failure to have so provided or obtained a certificate shall not preclude a seller, within one hundred twenty days after the tax commissioner gives written notice of intent to levy an assessment, from either establishing that the transaction is not subject to the tax, or obtaining, in good faith, a fully completed exemption certificate.	23148 23149 23150 23151 23152 23153 23154 23155 23156

(4) If a transaction is claimed to be exempt under 23157
division (B) (13) of section 5739.02 of the Revised Code, the 23158
contractor shall obtain certification of the claimed exemption 23159
from the contractee. This certification shall be in addition to 23160
an exemption certificate provided by the contractor to the 23161
seller. A contractee that provides a certification under this 23162
division shall be deemed to be the consumer of all items 23163
purchased by the contractor under the claim of exemption, if it 23164
is subsequently determined that the exemption is not properly 23165
claimed. The certification shall be in such form as the tax 23166
commissioner prescribes. 23167

(F) A seller who files a petition for reassessment 23168
contesting the assessment of tax on transactions for which the 23169
seller obtained no valid exemption certificates, and for which 23170
the seller failed to establish that the transactions were not 23171
subject to the tax during the one-hundred-twenty-day period 23172
allowed under division (E) of this section, may present to the 23173
tax commissioner additional evidence to prove that the 23174
transactions were exempt. The seller shall file such evidence 23175
within ninety days of the receipt by the seller of the notice of 23176
assessment, except that, upon application and for reasonable 23177
cause, the tax commissioner may extend the period for submitting 23178
such evidence thirty days. 23179

(G) For the purpose of the proper administration of 23180
sections 5741.01 to 5741.22 of the Revised Code, and to prevent 23181
the evasion of the tax hereby levied, it shall be presumed that 23182
any use, storage, or other consumption of tangible personal 23183
property in this state is subject to the tax until the contrary 23184
is established. 23185

(H) The tax collected by the seller from the consumer 23186

under this chapter is not part of the price, but is a tax 23187
collection for the benefit of the state, and of counties levying 23188
an additional use tax pursuant to section 5741.021 or 5741.023 23189
of the Revised Code and of transit authorities levying an 23190
additional use tax pursuant to section 5741.022 of the Revised 23191
Code. Except for the discount authorized under section 5741.12 23192
of the Revised Code and the effects of any rounding pursuant to 23193
section 5703.055 of the Revised Code, no person other than the 23194
state or such a county or transit authority shall derive any 23195
benefit from the collection of such tax. 23196

Sec. 5741.03. (A) ~~One hundred per cent of all money~~ Money 23197
deposited into the state treasury under sections 5741.01 to 23198
5741.22 of the Revised Code that is not required to be 23199
distributed as provided in division (B) of this section shall be 23200
credited ~~to~~ as follows: 23201

(1) To the general revenue fund, seventy-eight and two 23202
hundred thirty-one one-thousandths per cent of that money; 23203

(2) To the state education fund created in section 23204
3317.011 of the Revised Code, twenty-one and seven hundred 23205
sixty-nine one-thousandths per cent of that money. 23206

(B) In any case where any county or transit authority has 23207
levied a tax or taxes pursuant to section 5741.021, 5741.022, or 23208
5741.023 of the Revised Code, the tax commissioner shall, within 23209
forty-five days after the end of each month, determine and 23210
certify to the director of budget and management the amount of 23211
the proceeds of such tax or taxes from billings and assessments 23212
received during that month, or shown on tax returns or reports 23213
filed during that month, to be returned to the county or transit 23214
authority levying the tax or taxes, which amounts shall be 23215
determined in the manner provided in section 5739.21 of the 23216

Revised Code. The director of budget and management shall 23217
transfer, from the general revenue fund, to the permissive tax 23218
distribution fund created by division (B) (1) of section 4301.423 23219
of the Revised Code and to the local sales tax administrative 23220
fund created by division (C) of section 5739.21 of the Revised 23221
Code, the amounts certified by the tax commissioner. The tax 23222
commissioner shall then, on or before the twentieth day of the 23223
month in which such certification is made, provide for payment 23224
of such respective amounts to the county treasurer or to the 23225
fiscal officer of the transit authority levying the tax or 23226
taxes. The amount transferred to the local sales tax 23227
administrative fund is for use by the tax commissioner in 23228
defraying costs the commissioner incurs in administering such 23229
taxes levied by a county or transit authority. 23230

(C) (1) Not later than the first day of each January and 23231
July following the date remote sellers are first required to 23232
register, collect, and remit use tax under this chapter, the tax 23233
commissioner and the director of budget and management shall 23234
jointly determine the amount of tax imposed by section 5741.02 23235
of the Revised Code and remitted under this chapter by remote 23236
sellers during the six-month period ending on the preceding last 23237
day of November and of May, respectively, reduced by any refunds 23238
issued during the six-month period to remote sellers from the 23239
tax refund fund on account of that tax. 23240

(2) Not later than that last day of each January and July 23241
following the date the commissioner and the director make a 23242
determination under division (C) (1) of this section, the 23243
director of budget and management shall transfer from the 23244
general revenue fund to the income tax reduction fund the amount 23245
determined under that division. Amounts transferred to the 23246
income tax reduction fund under this division shall be included 23247

in the determination of the percentage under division (B) (2) of 23248
section 131.44 of the Revised Code required to be made by the 23249
thirty-first day of July of the calendar year in which the 23250
commissioner makes the certifications under this division. 23251

Sec. 5747.021. In addition to the tax levied under section 23252
5747.02 of the Revised Code, the tax commissioner shall charge 23253
the tax imposed on the school district income of an individual 23254
or estate by a school district under Chapter 5748. of the 23255
Revised Code by multiplying the rate certified to be charged 23256
under such chapter by the taxpayer's school district income with 23257
respect to that district. Notwithstanding division (C) of 23258
section 5748.04 of the Revised Code, the tax commissioner shall 23259
charge no tax imposed on school district income under Chapter 23260
5748. of the Revised Code for taxable years beginning on or 23261
after January 1, 2020. 23262

Sec. 5748.02. (A) The Except as prohibited under section 23263
5748.10 of the Revised Code, the board of education of any 23264
school district, except a joint vocational school district, may 23265
declare, by resolution, the necessity of raising annually a 23266
specified amount of money for school district purposes. The 23267
resolution shall specify whether the income that is to be 23268
subject to the tax is taxable income of individuals and estates 23269
as defined in divisions (E) (1) (a) and (2) of section 5748.01 of 23270
the Revised Code or taxable income of individuals as defined in 23271
division (E) (1) (b) of that section. A copy of the resolution 23272
shall be certified to the tax commissioner no later than one 23273
hundred days prior to the date of the election at which the 23274
board intends to propose a levy under this section. Upon receipt 23275
of the copy of the resolution, the tax commissioner shall 23276
estimate both of the following: 23277

(1) The property tax rate that would have to be imposed in 23278
the current year by the district to produce an equivalent amount 23279
of money; 23280

(2) The income tax rate that would have had to have been 23281
in effect for the current year to produce an equivalent amount 23282
of money from a school district income tax. 23283

Within ten days of receiving the copy of the board's 23284
resolution, the commissioner shall prepare these estimates and 23285
certify them to the board. Upon receipt of the certification, 23286
the board may adopt a resolution proposing an income tax under 23287
division (B) of this section at the estimated rate contained in 23288
the certification rounded to the nearest one-fourth of one per 23289
cent. The commissioner's certification applies only to the 23290
board's proposal to levy an income tax at the election for which 23291
the board requested the certification. If the board intends to 23292
submit a proposal to levy an income tax at any other election, 23293
it shall request another certification for that election in the 23294
manner prescribed in this division. 23295

(B) (1) Upon the receipt of a certification from the tax 23296
commissioner under division (A) of this section, a majority of 23297
the members of a board of education may adopt a resolution 23298
proposing the levy of an annual tax for school district purposes 23299
on school district income. The proposed levy may be for a 23300
continuing period of time or for a specified number of years. 23301
The resolution shall set forth the purpose for which the tax is 23302
to be imposed, the rate of the tax, which shall be the rate set 23303
forth in the commissioner's certification rounded to the nearest 23304
one-fourth of one per cent, the number of years the tax will be 23305
levied or that it will be levied for a continuing period of 23306
time, the date on which the tax shall take effect, which shall 23307

be the first day of January of any year following the year in 23308
which the question is submitted, and the date of the election at 23309
which the proposal shall be submitted to the electors of the 23310
district, which shall be on the date of a primary, general, or 23311
special election the date of which is consistent with section 23312
3501.01 of the Revised Code. The resolution shall specify 23313
whether the income that is to be subject to the tax is taxable 23314
income of individuals and estates as defined in divisions (E) (1) 23315
(a) and (2) of section 5748.01 of the Revised Code or taxable 23316
income of individuals as defined in division (E) (1) (b) of that 23317
section. The specification shall be the same as the 23318
specification in the resolution adopted and certified under 23319
division (A) of this section. 23320

If the tax is to be levied for current expenses and 23321
permanent improvements, the resolution shall apportion the 23322
annual rate of the tax. The apportionment may be the same or 23323
different for each year the tax is levied, but the respective 23324
portions of the rate actually levied each year for current 23325
expenses and for permanent improvements shall be limited by the 23326
apportionment. 23327

~~If Except as prohibited under section 5748.10 of the~~ 23328
Revised Code, if the board of education currently imposes an 23329
income tax pursuant to this chapter that is due to expire and a 23330
question is submitted under this section for a proposed income 23331
tax to take effect upon the expiration of the existing tax, the 23332
board may specify in the resolution that the proposed tax renews 23333
the expiring tax. Two or more expiring income taxes may be 23334
renewed under this paragraph if the taxes are due to expire on 23335
the same date. If the tax rate being proposed is no higher than 23336
the total tax rate imposed by the expiring tax or taxes, the 23337
resolution may state that the proposed tax is not an additional 23338

income tax. 23339

(2) A board of education adopting a resolution under 23340
division (B)(1) of this section proposing a school district 23341
income tax for a continuing period of time and limited to the 23342
purpose of current expenses may propose in that resolution to 23343
reduce the rate or rates of one or more of the school district's 23344
property taxes levied for a continuing period of time in excess 23345
of the ten-mill limitation for the purpose of current expenses. 23346
The reduction in the rate of a property tax may be any amount, 23347
expressed in mills per one dollar in valuation, not exceeding 23348
the rate at which the tax is authorized to be levied. The 23349
reduction in the rate of a tax shall first take effect for the 23350
tax year that includes the day on which the school district 23351
income tax first takes effect, and shall continue for each tax 23352
year that both the school district income tax and the property 23353
tax levy are in effect. 23354

In addition to the matters required to be set forth in the 23355
resolution under division (B)(1) of this section, a resolution 23356
containing a proposal to reduce the rate of one or more property 23357
taxes shall state for each such tax the maximum rate at which it 23358
currently may be levied and the maximum rate at which the tax 23359
could be levied after the proposed reduction, expressed in mills 23360
per one dollar in valuation, and that the tax is levied for a 23361
continuing period of time. 23362

If a board of education proposes to reduce the rate of one 23363
or more property taxes under division (B)(2) of this section, 23364
the board, when it makes the certification required under 23365
division (A) of this section, shall designate the specific levy 23366
or levies to be reduced, the maximum rate at which each levy 23367
currently is authorized to be levied, and the rate by which each 23368

levy is proposed to be reduced. The tax commissioner, when 23369
making the certification to the board under division (A) of this 23370
section, also shall certify the reduction in the total effective 23371
tax rate for current expenses for each class of property that 23372
would have resulted if the proposed reduction in the rate or 23373
rates had been in effect the previous tax year. As used in this 23374
paragraph, "effective tax rate" has the same meaning as in 23375
section 323.08 of the Revised Code. 23376

(C) A resolution adopted under division (B) of this 23377
section shall go into immediate effect upon its passage, and no 23378
publication of the resolution shall be necessary other than that 23379
provided for in the notice of election. Immediately after its 23380
adoption and at least ninety days prior to the election at which 23381
the question will appear on the ballot, a copy of the resolution 23382
shall be certified to the board of elections of the proper 23383
county, which shall submit the proposal to the electors on the 23384
date specified in the resolution. The form of the ballot shall 23385
be as provided in section 5748.03 of the Revised Code. 23386
Publication of notice of the election shall be made in a 23387
newspaper of general circulation in the county once a week for 23388
two consecutive weeks, or as provided in section 7.16 of the 23389
Revised Code, prior to the election. If the board of elections 23390
operates and maintains a web site, the board of elections shall 23391
post notice of the election on its web site for thirty days 23392
prior to the election. The notice shall contain the time and 23393
place of the election and the question to be submitted to the 23394
electors. The question covered by the resolution shall be 23395
submitted as a separate proposition, but may be printed on the 23396
same ballot with any other proposition submitted at the same 23397
election, other than the election of officers. 23398

(D) No board of education shall submit the question of a 23399

tax on school district income to the electors of the district 23400
more than twice in any calendar year. If a board submits the 23401
question twice in any calendar year, one of the elections on the 23402
question shall be held on the date of the general election. 23403

(E) (1) No board of education may submit to the electors of 23404
the district the question of a tax on school district income on 23405
the taxable income of individuals as defined in division (E) (1) 23406
(b) of section 5748.01 of the Revised Code if that tax would be 23407
in addition to an existing tax on the taxable income of 23408
individuals and estates as defined in divisions (E) (1) (a) and 23409
(2) of that section. 23410

(2) No board of education may submit to the electors of 23411
the district the question of a tax on school district income on 23412
the taxable income of individuals and estates as defined in 23413
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 23414
Code if that tax would be in addition to an existing tax on the 23415
taxable income of individuals as defined in division (E) (1) (b) 23416
of that section. 23417

Sec. 5748.021. ~~A~~ Except as prohibited under section 23418
5748.10 of the Revised Code, a board of education that levies a 23419
tax under section 5748.02 of the Revised Code on the school 23420
district income of individuals and estates as defined in 23421
divisions (G) and (E) (1) (a) and (2) of section 5748.01 of the 23422
Revised Code may declare, at any time, by a resolution adopted 23423
by a majority of its members, the necessity of raising annually 23424
a specified amount of money for school district purposes by 23425
replacing the existing tax with a tax on the school district 23426
income of individuals as defined in divisions (G) (1) and (E) (1) 23427
(b) of section 5748.01 of the Revised Code. The specified amount 23428
of money to be raised annually may be the same as, or more or 23429

less than, the amount of money raised annually by the existing tax. 23430
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The board shall certify a copy of the resolution to the tax commissioner not later than the eighty-fifth day before the date of the election at which the board intends to propose the replacement to the electors of the school district. Not later than the tenth day after receiving the resolution, the tax commissioner shall estimate the tax rate that would be required in the school district annually to raise the amount of money specified in the resolution. The tax commissioner shall certify the estimate to the board. 23432
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Upon receipt of the tax commissioner's estimate, the board may propose, by a resolution adopted by a majority of its members, to replace the existing tax on the school district income of individuals and estates as defined in divisions (G) and (E) (1) (a) and (2) of section 5748.01 of the Revised Code with the levy of an annual tax on the school district income of individuals as defined in divisions (G) (1) and (E) (1) (b) of section 5748.01 of the Revised Code. In the resolution, the board shall specify the rate of the replacement tax, whether the replacement tax is to be levied for a specified number of years or for a continuing time, the specific school district purposes for which the replacement tax is to be levied, the date on which the replacement tax will begin to be levied, the date of the election at which the question of the replacement is to be submitted to the electors of the school district, that the existing tax will cease to be levied and the replacement tax will begin to be levied if the replacement is approved by a majority of the electors voting on the replacement, and that if the replacement is not approved by a majority of the electors voting on the replacement the existing tax will remain in effect 23441
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under its original authority for the remainder of its previously 23461
approved term. The resolution goes into immediate effect upon 23462
its adoption. Publication of the resolution is not necessary, 23463
and the information that will be provided in the notice of 23464
election is sufficient notice. At least seventy-five days before 23465
the date of the election at which the question of the 23466
replacement will be submitted to the electors of the school 23467
district, the board shall certify a copy of the resolution to 23468
the board of elections. 23469

The replacement tax shall have the same specific school 23470
district purposes as the existing tax, and its rate shall be the 23471
same as the tax commissioner's estimate rounded to the nearest 23472
one-fourth of one per cent. The replacement tax shall begin to 23473
be levied on the first day of January of the year following the 23474
year in which the question of the replacement is submitted to 23475
and approved by the electors of the school district or on the 23476
first day of January of a later year, as specified in the 23477
resolution. The date of the election shall be the date of an 23478
otherwise scheduled primary, general, or special election. 23479

The board of elections shall make arrangements to submit 23480
the question of the replacement to the electors of the school 23481
district on the date specified in the resolution. The board of 23482
elections shall publish notice of the election on the question 23483
of the replacement in one newspaper of general circulation in 23484
the school district once a week for four consecutive weeks or as 23485
provided in section 7.16 of the Revised Code. The notice shall 23486
set forth the question to be submitted to the electors and the 23487
time and place of the election thereon. 23488

The question shall be submitted to the electors of the 23489
school district as a separate proposition, but may be printed on 23490

the same ballot with other propositions that are submitted at 23491
the same election, other than the election of officers. The form 23492
of the ballot shall be substantially as follows: 23493

"Shall the existing tax of (state the rate) on the 23494
school district income of individuals and estates imposed 23495
by (state the name of the school district) be replaced by 23496
a tax of (state the rate) on the earned income of 23497
individuals residing in the school district for (state the 23498
number of years the tax is to be in effect or that it will be in 23499
effect for a continuing time), beginning (state the date 23500
the new tax will take effect), for the purpose of (state 23501
the specific school district purposes of the tax)? If the new 23502
tax is not approved, the existing tax will remain in effect 23503
under its original authority, for the remainder of its 23504
previously approved term. 23505

For replacing the existing tax
with the new tax
Against replacing the existing tax
with the new tax

" 23511

The board of elections shall conduct and canvass the 23512
election in the same manner as regular elections in the school 23513
district for the election of county officers. The board shall 23514
certify the results of the election to the board of education 23515
and to the tax commissioner. If a majority of the electors 23516
voting on the question vote in favor of the replacement, the 23517
existing tax shall cease to be levied, and the replacement tax 23518
shall begin to be levied, on the date specified in the ballot 23519
question. If a majority of the electors voting on the question 23520

vote against the replacement, the existing tax shall continue to 23521
be levied under its original authority, for the remainder of its 23522
previously approved term. 23523

A board of education may not submit the question of 23524
replacing a tax more than twice in a calendar year. If a board 23525
submits the question more than once, one of the elections at 23526
which the question is submitted shall be on the date of a 23527
general election. 23528

If a board of education later intends to renew a 23529
replacement tax levied under this section, it shall repeat the 23530
procedure outlined in this section to do so, the replacement tax 23531
then being levied being the "existing tax" and the renewed 23532
replacement tax being the "replacement tax." 23533

Sec. 5748.08. (A) ~~The~~ Except as prohibited under section 23534
5748.10 of the Revised Code, the board of education of a city, 23535
local, or exempted village school district, at any time by a 23536
vote of two-thirds of all its members, may declare by resolution 23537
that it may be necessary for the school district to do all of 23538
the following: 23539

(1) Raise a specified amount of money for school district 23540
purposes by levying an annual tax on school district income; 23541

(2) Issue general obligation bonds for permanent 23542
improvements, stating in the resolution the necessity and 23543
purpose of the bond issue and the amount, approximate date, 23544
estimated rate of interest, and maximum number of years over 23545
which the principal of the bonds may be paid; 23546

(3) Levy a tax outside the ten-mill limitation to pay debt 23547
charges on the bonds and any anticipatory securities; 23548

(4) Submit the question of the school district income tax 23549

and bond issue to the electors of the district at a special election. 23550
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The resolution shall specify whether the income that is to be subject to the tax is taxable income of individuals and estates as defined in divisions (E)(1)(a) and (2) of section 5748.01 of the Revised Code or taxable income of individuals as defined in division (E)(1)(b) of that section. 23552
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On adoption of the resolution, the board shall certify a copy of it to the tax commissioner and the county auditor no later than one hundred five days prior to the date of the special election at which the board intends to propose the income tax and bond issue. Not later than ten days of receipt of the resolution, the tax commissioner, in the same manner as required by division (A) of section 5748.02 of the Revised Code, shall estimate the rates designated in divisions (A)(1) and (2) of that section and certify them to the board. Not later than ten days of receipt of the resolution, the county auditor shall estimate and certify to the board the average annual property tax rate required throughout the stated maturity of the bonds to pay debt charges on the bonds, in the same manner as under division (C) of section 133.18 of the Revised Code. 23557
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(B) On receipt of the tax commissioner's and county auditor's certifications prepared under division (A) of this section, the board of education of the city, local, or exempted village school district, by a vote of two-thirds of all its members, may adopt a resolution proposing for a specified number of years or for a continuing period of time the levy of an annual tax for school district purposes on school district income and declaring that the amount of taxes that can be raised within the ten-mill limitation will be insufficient to provide 23571
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an adequate amount for the present and future requirements of 23580
the school district; that it is necessary to issue general 23581
obligation bonds of the school district for specified permanent 23582
improvements and to levy an additional tax in excess of the ten- 23583
mill limitation to pay the debt charges on the bonds and any 23584
anticipatory securities; and that the question of the bonds and 23585
taxes shall be submitted to the electors of the school district 23586
at a special election, which shall not be earlier than ninety 23587
days after certification of the resolution to the board of 23588
elections, and the date of which shall be consistent with 23589
section 3501.01 of the Revised Code. The resolution shall 23590
specify all of the following: 23591

(1) The purpose for which the school district income tax 23592
is to be imposed and the rate of the tax, which shall be the 23593
rate set forth in the tax commissioner's certification rounded 23594
to the nearest one-fourth of one per cent; 23595

(2) Whether the income that is to be subject to the tax is 23596
taxable income of individuals and estates as defined in 23597
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 23598
Code or taxable income of individuals as defined in division (E) 23599
(1) (b) of that section. The specification shall be the same as 23600
the specification in the resolution adopted and certified under 23601
division (A) of this section. 23602

(3) The number of years the tax will be levied, or that it 23603
will be levied for a continuing period of time; 23604

(4) The date on which the tax shall take effect, which 23605
shall be the first day of January of any year following the year 23606
in which the question is submitted; 23607

(5) The county auditor's estimate of the average annual 23608

property tax rate required throughout the stated maturity of the 23609
bonds to pay debt charges on the bonds. 23610

(C) A resolution adopted under division (B) of this 23611
section shall go into immediate effect upon its passage, and no 23612
publication of the resolution shall be necessary other than that 23613
provided for in the notice of election. Immediately after its 23614
adoption and at least ninety days prior to the election at which 23615
the question will appear on the ballot, the board of education 23616
shall certify a copy of the resolution, along with copies of the 23617
auditor's estimate and its resolution under division (A) of this 23618
section, to the board of elections of the proper county. The 23619
board of education shall make the arrangements for the 23620
submission of the question to the electors of the school 23621
district, and the election shall be conducted, canvassed, and 23622
certified in the same manner as regular elections in the 23623
district for the election of county officers. 23624

The resolution shall be put before the electors as one 23625
ballot question, with a majority vote indicating approval of the 23626
school district income tax, the bond issue, and the levy to pay 23627
debt charges on the bonds and any anticipatory securities. The 23628
board of elections shall publish the notice of the election in a 23629
newspaper of general circulation in the school district once a 23630
week for two consecutive weeks, or as provided in section 7.16 23631
of the Revised Code, prior to the election. If the board of 23632
elections operates and maintains a web site, it also shall post 23633
notice of the election on its web site for thirty days prior to 23634
the election. The notice of election shall state all of the 23635
following: 23636

(1) The questions to be submitted to the electors; 23637

(2) The rate of the school district income tax; 23638

(3) The principal amount of the proposed bond issue;	23639
(4) The permanent improvements for which the bonds are to be issued;	23640 23641
(5) The maximum number of years over which the principal of the bonds may be paid;	23642 23643
(6) The estimated additional average annual property tax rate to pay the debt charges on the bonds, as certified by the county auditor;	23644 23645 23646
(7) The time and place of the special election.	23647
(D) The form of the ballot on a question submitted to the electors under this section shall be as follows:	23648 23649
"Shall the school district be authorized to do both of the following:	23650 23651
(1) Impose an annual income tax of (state the proposed rate of tax) on the school district income of individuals and of estates, for (state the number of years the tax would be levied, or that it would be levied for a continuing period of time), beginning (state the date the tax would first take effect), for the purpose of (state the purpose of the tax)?	23652 23653 23654 23655 23656 23657 23658
(2) Issue bonds for the purpose of in the principal amount of \$....., to be repaid annually over a maximum period of years, and levy a property tax outside the ten-mill limitation estimated by the county auditor to average over the bond repayment period mills for each one dollar of tax valuation, which amounts to (rate expressed in cents or dollars and cents, such as "36 cents" or "\$1.41") for each \$100 of tax valuation, to pay the annual debt	23659 23660 23661 23662 23663 23664 23665 23666

charges on the bonds, and to pay debt charges on any notes 23667
issued in anticipation of those bonds? 23668

FOR THE INCOME TAX AND BOND ISSUE
AGAINST THE INCOME TAX AND BOND ISSUE

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" 23672

(E) If the question submitted to electors proposes a 23673
school district income tax only on the taxable income of 23674
individuals as defined in division (E) (1) (b) of section 5748.01 23675
of the Revised Code, the form of the ballot shall be modified by 23676
stating that the tax is to be levied on the "earned income of 23677
individuals residing in the school district" in lieu of the 23678
"school district income of individuals and of estates." 23679

(F) The board of elections promptly shall certify the 23680
results of the election to the tax commissioner and the county 23681
auditor of the county in which the school district is located. 23682
If a majority of the electors voting on the question vote in 23683
favor of it, the income tax and the applicable provisions of 23684
Chapter 5747. of the Revised Code shall take effect on the date 23685
specified in the resolution, and the board of education may 23686
proceed with issuance of the bonds and with the levy and 23687
collection of the property taxes to pay debt charges on the 23688
bonds, at the additional rate or any lesser rate in excess of 23689
the ten-mill limitation. Any securities issued by the board of 23690
education under this section are Chapter 133. securities, as 23691
that term is defined in section 133.01 of the Revised Code. 23692

(G) After approval of a question under this section, the 23693
board of education may anticipate a fraction of the proceeds of 23694
the school district income tax in accordance with section 23695

5748.05 of the Revised Code. Any anticipation notes under this division shall be issued as provided in section 133.24 of the Revised Code, shall have principal payments during each year after the year of their issuance over a period not to exceed five years, and may have a principal payment in the year of their issuance.

(H) The question of repeal of a school district income tax levied for more than five years may be initiated and submitted in accordance with section 5748.04 of the Revised Code.

(I) No board of education shall submit a question under this section to the electors of the school district more than twice in any calendar year. If a board submits the question twice in any calendar year, one of the elections on the question shall be held on the date of the general election.

Sec. 5748.081. ~~A~~ Except as prohibited under section 5748.10 of the Revised Code, a board of education of a school district that, under divisions (A) (1), (D) (1), and (E) of section 5748.08 or under section 5748.09 of the Revised Code, levies a tax on the school district income of individuals and estates as defined in divisions (G) and (E) (1) (a) and (2) of section 5748.01 of the Revised Code may replace that tax with a tax on the school district income of individuals as defined in divisions (G) (1) and (E) (1) (b) of section 5748.01 of the Revised Code by following the procedure outlined in, and subject to the conditions specified in, section 5748.021 of the Revised Code, as if the existing tax levied under section 5748.08 or 5748.09 were levied under section 5748.02 of the Revised Code. The tax commissioner and the board of elections shall perform duties in response to the actions of the board of education under this section as directed in section 5748.021 of the Revised Code.

Sec. 5748.09. (A) ~~The Except as prohibited under section~~ 23726
5748.10 of the Revised Code, a board of education of a city, 23727
local, or exempted village school district, at any time by a 23728
vote of two-thirds of all its members, may declare by resolution 23729
that it may be necessary for the school district to do all of 23730
the following: 23731

(1) Raise a specified amount of money for school district 23732
purposes by levying an annual tax on school district income; 23733

(2) Levy an additional property tax in excess of the ten- 23734
mill limitation for the purpose of providing for the necessary 23735
requirements of the district, stating in the resolution the 23736
amount of money to be raised each year for such purpose; 23737

(3) Submit the question of the school district income tax 23738
and property tax to the electors of the district at a special 23739
election. 23740

The resolution shall specify whether the income that is to 23741
be subject to the tax is taxable income of individuals and 23742
estates as defined in divisions (E) (1) (a) and (2) of section 23743
5748.01 of the Revised Code or taxable income of individuals as 23744
defined in division (E) (1) (b) of that section. 23745

On adoption of the resolution, the board shall certify a 23746
copy of it to the tax commissioner and the county auditor not 23747
later than one hundred days prior to the date of the special 23748
election at which the board intends to propose the income tax 23749
and property tax. Not later than ten days after receipt of the 23750
resolution, the tax commissioner, in the same manner as required 23751
by division (A) of section 5748.02 of the Revised Code, shall 23752
estimate the rates designated in divisions (A) (1) and (2) of 23753
that section and certify them to the board. Not later than ten 23754

days after receipt of the resolution, the county auditor, in the same manner as required by section 5705.195 of the Revised Code, shall make the calculation specified in that section and certify it to the board.

(B) On receipt of the tax commissioner's and county auditor's certifications prepared under division (A) of this section, the board of education of the city, local, or exempted village school district, by a vote of two-thirds of all its members, may adopt a resolution declaring that the amount of taxes that can be raised by all tax levies the district is authorized to impose, when combined with state and federal revenues, will be insufficient to provide an adequate amount for the present and future requirements of the school district, and that it is therefore necessary to levy, for a specified number of years or for a continuing period of time, an annual tax for school district purposes on school district income, and to levy, for a specified number of years not exceeding ten or for a continuing period of time, an additional property tax in excess of the ten-mill limitation for the purpose of providing for the necessary requirements of the district, and declaring that the question of the school district income tax and property tax shall be submitted to the electors of the school district at a special election, which shall not be earlier than ninety days after certification of the resolution to the board of elections, and the date of which shall be consistent with section 3501.01 of the Revised Code. The resolution shall specify all of the following:

(1) The purpose for which the school district income tax is to be imposed and the rate of the tax, which shall be the rate set forth in the tax commissioner's certification rounded to the nearest one-fourth of one per cent;

(2) Whether the income that is to be subject to the tax is taxable income of individuals and estates as defined in divisions (E) (1) (a) and (2) of section 5748.01 of the Revised Code or taxable income of individuals as defined in division (E) (1) (b) of that section. The specification shall be the same as the specification in the resolution adopted and certified under division (A) of this section.

(3) The number of years the school district income tax will be levied, or that it will be levied for a continuing period of time;

(4) The date on which the school district income tax shall take effect, which shall be the first day of January of any year following the year in which the question is submitted;

(5) The amount of money it is necessary to raise for the purpose of providing for the necessary requirements of the district for each year the property tax is to be imposed;

(6) The number of years the property tax will be levied, or that it will be levied for a continuing period of time;

(7) The tax list upon which the property tax shall be first levied, which may be the current year's tax list;

(8) The amount of the average tax levy, expressed in dollars and cents for each one hundred dollars of valuation as well as in mills for each one dollar of valuation, estimated by the county auditor under division (A) of this section.

(C) A resolution adopted under division (B) of this section shall go into immediate effect upon its passage, and no publication of the resolution shall be necessary other than that provided for in the notice of election. Immediately after its adoption and at least ninety days prior to the election at which

the question will appear on the ballot, the board of education 23815
shall certify a copy of the resolution, along with copies of the 23816
county auditor's certification and the resolution under division 23817
(A) of this section, to the board of elections of the proper 23818
county. The board of education shall make the arrangements for 23819
the submission of the question to the electors of the school 23820
district, and the election shall be conducted, canvassed, and 23821
certified in the same manner as regular elections in the 23822
district for the election of county officers. 23823

The resolution shall be put before the electors as one 23824
ballot question, with a majority vote indicating approval of the 23825
school district income tax and the property tax. The board of 23826
elections shall publish the notice of the election in a 23827
newspaper of general circulation in the school district once a 23828
week for two consecutive weeks, or as provided in section 7.16 23829
of the Revised Code, prior to the election. If the board of 23830
elections operates and maintains a web site, also shall post 23831
notice of the election on its web site for thirty days prior to 23832
the election. The notice of election shall state all of the 23833
following: 23834

(1) The questions to be submitted to the electors as a 23835
single ballot question; 23836

(2) The rate of the school district income tax; 23837

(3) The number of years the school district income tax 23838
will be levied or that it will be levied for a continuing period 23839
of time; 23840

(4) The annual proceeds of the proposed property tax levy 23841
for the purpose of providing for the necessary requirements of 23842
the district; 23843

(5) The number of years during which the property tax levy shall be levied, or that it shall be levied for a continuing period of time; 23844
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(6) The estimated average additional tax rate of the property tax, expressed in dollars and cents for each one hundred dollars of valuation as well as in mills for each one dollar of valuation, outside the limitation imposed by Section 2 of Article XII, Ohio Constitution, as certified by the county auditor; 23847
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(7) The time and place of the special election. 23853

(D) The form of the ballot on a question submitted to the electors under this section shall be as follows: 23854
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"Shall the school district be authorized to do both of the following: 23856
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(1) Impose an annual income tax of (state the proposed rate of tax) on the school district income of individuals and of estates, for (state the number of years the tax would be levied, or that it would be levied for a continuing period of time), beginning (state the date the tax would first take effect), for the purpose of (state the purpose of the tax)? 23858
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(2) Impose a property tax levy outside of the ten-mill limitation for the purpose of providing for the necessary requirements of the district in the sum of (here insert annual amount the levy is to produce), estimated by the county auditor to average (here insert number of mills) mills for each one dollar of valuation, which amounts to (here insert rate expressed in dollars and cents) for each one hundred dollars of valuation, 23865
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for (state the number of years the tax is to be 23873
imposed or that it will be imposed for a continuing period of 23874
time), commencing in (first year the tax is to be 23875
levied), first due in calendar year (first calendar 23876
year in which the tax shall be due)? 23877

FOR THE INCOME TAX AND PROPERTY TAX	23878
AGAINST THE INCOME TAX AND PROPERTY TAX	23879
	23880

" 23881

If the question submitted to electors proposes a school 23882
district income tax only on the taxable income of individuals as 23883
defined in division (E) (1) (b) of section 5748.01 of the Revised 23884
Code, the form of the ballot shall be modified by stating that 23885
the tax is to be levied on the "earned income of individuals 23886
residing in the school district" in lieu of the "school district 23887
income of individuals and of estates." 23888

(E) The board of elections promptly shall certify the 23889
results of the election to the tax commissioner and the county 23890
auditor of the county in which the school district is located. 23891
If a majority of the electors voting on the question vote in 23892
favor of it: 23893

(1) The income tax and the applicable provisions of 23894
Chapter 5747. of the Revised Code shall take effect on the date 23895
specified in the resolution. 23896

(2) The board of education of the school district may make 23897
the additional property tax levy necessary to raise the amount 23898
specified on the ballot for the purpose of providing for the 23899
necessary requirements of the district. The property tax levy 23900
shall be included in the next tax budget that is certified to 23901

the county budget commission. 23902

(F) (1) After approval of a question under this section, 23903
the board of education may anticipate a fraction of the proceeds 23904
of the school district income tax in accordance with section 23905
5748.05 of the Revised Code. Any anticipation notes under this 23906
division shall be issued as provided in section 133.24 of the 23907
Revised Code, shall have principal payments during each year 23908
after the year of their issuance over a period not to exceed 23909
five years, and may have a principal payment in the year of 23910
their issuance. 23911

(2) After the approval of a question under this section 23912
and prior to the time when the first tax collection from the 23913
property tax levy can be made, the board of education may 23914
anticipate a fraction of the proceeds of the levy and issue 23915
anticipation notes in an amount not exceeding the total 23916
estimated proceeds of the levy to be collected during the first 23917
year of the levy. Any anticipation notes under this division 23918
shall be issued as provided in section 133.24 of the Revised 23919
Code, shall have principal payments during each year after the 23920
year of their issuance over a period not to exceed five years, 23921
and may have a principal payment in the year of their issuance. 23922

(G) (1) The question of repeal of a school district income 23923
tax levied for more than five years may be initiated and 23924
submitted in accordance with section 5748.04 of the Revised 23925
Code. 23926

(2) A property tax levy for a continuing period of time 23927
may be reduced in the manner provided under section 5705.261 of 23928
the Revised Code. 23929

(H) No board of education shall submit a question under 23930

this section to the electors of the school district more than 23931
twice in any calendar year. If a board submits the question 23932
twice in any calendar year, one of the elections on the question 23933
shall be held on the date of the general election. 23934

(I) ~~If~~ Except as prohibited under section 5748.10 of the 23935
Revised Code, if the electors of the school district approve a 23936
question under this section, and if the last calendar year the 23937
school district income tax is in effect and the last calendar 23938
year of collection of the property tax are the same, the board 23939
of education of the school district may propose to submit under 23940
this section the combined question of a school district income 23941
tax to take effect upon the expiration of the existing income 23942
tax and a property tax to be first collected in the calendar 23943
year after the calendar year of last collection of the existing 23944
property tax, and specify in the resolutions adopted under this 23945
section that the proposed taxes would renew the existing taxes. 23946
The form of the ballot on a question submitted to the electors 23947
under division (I) of this section shall be as follows: 23948

"Shall the school district be authorized to do 23949
both of the following: 23950

(1) Impose an annual income tax of (state the 23951
proposed rate of tax) on the school district income of 23952
individuals and of estates to renew an income tax expiring at 23953
the end of (state the last year the existing income tax 23954
may be levied) for (state the number of years the tax 23955
would be levied, or that it would be levied for a continuing 23956
period of time), beginning (state the date the tax would 23957
first take effect), for the purpose of (state the 23958
purpose of the tax)? 23959

(2) Impose a property tax levy renewing an existing levy 23960

outside of the ten-mill limitation for the purpose of providing 23961
for the necessary requirements of the district in the sum 23962
of (here insert annual amount the levy is to 23963
produce), estimated by the county auditor to 23964
average (here insert number of mills) mills 23965
for each one dollar of valuation, which amounts 23966
to (here insert rate expressed in dollars and 23967
cents) for each one hundred dollars of valuation, 23968
for (state the number of years the tax is to be 23969
imposed or that it will be imposed for a continuing period of 23970
time), commencing in (first year the tax is to be 23971
levied), first due in calendar year (first calendar 23972
year in which the tax shall be due)? 23973

FOR THE INCOME TAX AND PROPERTY TAX
AGAINST THE INCOME TAX AND PROPERTY TAX

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" 23977

If the question submitted to electors proposes a school 23978
district income tax only on the taxable income of individuals as 23979
defined in division (E) (1) (b) of section 5748.01 of the Revised 23980
Code, the form of the ballot shall be modified by stating that 23981
the tax is to be levied on the "earned income of individuals 23982
residing in the school district" in lieu of the "school district 23983
income of individuals and of estates." 23984

The question of a renewal levy under this division shall 23985
not be placed on the ballot unless the question is submitted on 23986
a date on which a special election may be held under section 23987
3501.01 of the Revised Code, except for the first Tuesday after 23988
the first Monday in February and August, during the last year 23989
the property tax levy to be renewed may be extended on the real 23990

and public utility property tax list and duplicate, or at any 23991
election held in the ensuing year. 23992

(J) ~~If~~ Except as prohibited under section 5748.10 of the 23993
Revised Code, if the electors of the school district approve a 23994
question under this section, the board of education of the 23995
school district may propose to renew either or both of the 23996
existing taxes as individual ballot questions in accordance with 23997
section 5748.02 of the Revised Code for the school district 23998
income tax, or section 5705.194 of the Revised Code for the 23999
property tax. 24000

Sec. 5748.10. (A) The board of education of a school 24001
district shall not levy a tax on school district income under 24002
section 5748.02, 5748.021, 5748.08, 5748.081, or 5748.09 of the 24003
Revised Code for taxable years beginning on or after January 1, 24004
2020, regardless of the taxable year to which the tax first 24005
applies. 24006

(B) The board of education of a city, local, or exempted 24007
village school district shall not levy property tax under 24008
section 5748.08, 5748.081, or 5748.09 of the Revised Code, or a 24009
renewal or replacement of such tax, for tax year 2020 or any tax 24010
year thereafter, regardless of the tax year to which the tax 24011
first applies. 24012

Sec. 5751.02. (A) For the purpose of funding the needs of 24013
this state and its local governments, there is hereby levied a 24014
commercial activity tax on each person with taxable gross 24015
receipts for the privilege of doing business in this state. For 24016
the purposes of this chapter, "doing business" means engaging in 24017
any activity, whether legal or illegal, that is conducted for, 24018
or results in, gain, profit, or income, at any time during a 24019
calendar year. Persons on which the commercial activity tax is 24020

levied include, but are not limited to, persons with substantial 24021
nexus with this state. The tax imposed under this section is not 24022
a transactional tax and is not subject to Public Law No. 86-272, 24023
73 Stat. 555. The tax imposed under this section is in addition 24024
to any other taxes or fees imposed under the Revised Code. The 24025
tax levied under this section is imposed on the person receiving 24026
the gross receipts and is not a tax imposed directly on a 24027
purchaser. The tax imposed by this section is an annual 24028
privilege tax for the calendar year that, in the case of 24029
calendar year taxpayers, is the annual tax period and, in the 24030
case of calendar quarter taxpayers, contains all quarterly tax 24031
periods in the calendar year. A taxpayer is subject to the 24032
annual privilege tax for doing business during any portion of 24033
such calendar year. 24034

(B) The tax imposed by this section is a tax on the 24035
taxpayer and shall not be billed or invoiced to another person. 24036
Even if the tax or any portion thereof is billed or invoiced and 24037
separately stated, such amounts remain part of the price for 24038
purposes of the sales and use taxes levied under Chapters 5739. 24039
and 5741. of the Revised Code. Nothing in division (B) of this 24040
section prohibits: 24041

(1) A person from including in the price charged for a 24042
good or service an amount sufficient to recover the tax imposed 24043
by this section; or 24044

(2) A lessor from including an amount sufficient to 24045
recover the tax imposed by this section in a lease payment 24046
charged, or from including such an amount on a billing or 24047
invoice pursuant to the terms of a written lease agreement 24048
providing for the recovery of the lessor's tax costs. The 24049
recovery of such costs shall be based on an estimate of the 24050

total tax cost of the lessor during the tax period, as the tax liability of the lessor cannot be calculated until the end of that period.

(C) (1) The commercial activities tax receipts fund is hereby created in the state treasury and shall consist of money arising from the tax imposed under this chapter. Eighty-five one-hundredths of one per cent of the money credited to that fund shall be credited to the revenue enhancement fund and shall be used to defray the costs incurred by the department of taxation in administering the tax imposed by this chapter and in implementing tax reform measures. The remainder of the money in the commercial activities tax receipts fund shall first be credited to the commercial activity tax motor fuel receipts fund, pursuant to division (C) (2) of this section, and the remainder shall be credited in the following percentages each ~~fiscal~~ calendar year to the general revenue fund, to the school district tangible property tax replacement fund, which is hereby created in the state treasury for the purpose of making the payments described in section 5709.92 of the Revised Code, and to the local government tangible property tax replacement fund, which is hereby created in the state treasury for the purpose of making the payments described in section 5709.93 of the Revised Code, in the following percentages:

Fiscal				24074
<u>Calendar</u> year	General Revenue	School District	Local	24075
	Fund	Tangible	Government	24076
		Property Tax	Property Tax	24077
		Replacement	Replacement	24078
		Fund	Tangible	24079
			Fund	24080
2014 and 2015	50.0%	35.0%	15.0%	24081

2016 and	75.0%	20.0%	5.0%	24082
thereafter to 2020				24083
<u>2021 and thereafter</u>	<u>95.0%</u>	<u>0.0%</u>	<u>5.0%</u>	24084

(2) Not later than the twentieth day of February, May, 24085
August, and November of each year, the commissioner shall 24086
provide for payment from the commercial activities tax receipts 24087
fund to the commercial activity tax motor fuel receipts fund an 24088
amount that bears the same ratio to the balance in the 24089
commercial activities tax receipts fund that (a) the taxable 24090
gross receipts attributed to motor fuel used for propelling 24091
vehicles on public highways as indicated by returns filed by the 24092
tenth day of that month for a liability that is due and payable 24093
on or after July 1, 2013, for a tax period ending before July 1, 24094
2014, bears to (b) all taxable gross receipts as indicated by 24095
those returns for such liabilities. 24096

(D) (1) If the total amount in the school district tangible 24097
property tax replacement fund is insufficient to make all 24098
payments under section 5709.92 of the Revised Code at the times 24099
the payments are to be made, the director of budget and 24100
management shall transfer from the general revenue fund to the 24101
school district tangible property tax replacement fund the 24102
difference between the total amount to be paid and the amount in 24103
the school district tangible property tax replacement fund. 24104

(2) If the total amount in the local government tangible 24105
property tax replacement fund is insufficient to make all 24106
payments under section 5709.93 of the Revised Code at the times 24107
the payments are to be made, the director of budget and 24108
management shall transfer from the general revenue fund to the 24109
local government tangible property tax replacement fund the 24110
difference between the total amount to be paid and the amount in 24111

the local government tangible property tax replacement fund. 24112

(E) (1) On or after the first day of June of each year, the 24113
director of budget and management may transfer any balance in 24114
the school district tangible property tax replacement fund to 24115
the general revenue fund. 24116

(2) On or after the first day of June of each year, the 24117
director of budget and management may transfer any balance in 24118
the local government tangible property tax replacement fund to 24119
the general revenue fund. 24120

(F) (1) There is hereby created in the state treasury the 24121
commercial activity tax motor fuel receipts fund. 24122

(2) On or before the fifteenth day of June of each fiscal 24123
year beginning with fiscal year 2015, the director of the Ohio 24124
public works commission shall certify to the director of budget 24125
and management the amount of debt service paid from the general 24126
revenue fund in the current fiscal year on bonds issued to 24127
finance or assist in the financing of the cost of local 24128
subdivision public infrastructure capital improvement projects, 24129
as provided for in Sections 2k, 2m, 2p, and 2s of Article VIII, 24130
Ohio Constitution, that are attributable to costs for 24131
construction, reconstruction, maintenance, or repair of public 24132
highways and bridges and other statutory highway purposes. That 24133
certification shall allocate the total amount of debt service 24134
paid from the general revenue fund and attributable to those 24135
costs in the current fiscal year according to the applicable 24136
section of the Ohio Constitution under which the bonds were 24137
originally issued. 24138

(3) On or before the thirtieth day of June of each fiscal 24139
year beginning with fiscal year 2015, the director of budget and 24140

management shall determine an amount up to but not exceeding the 24141
amount certified under division (F) (2) of this section and shall 24142
reserve that amount from the cash balance in the petroleum 24143
activity tax public highways fund or the commercial activity tax 24144
motor fuel receipts fund for transfer to the general revenue 24145
fund at times and in amounts to be determined by the director. 24146
The director shall transfer the cash balance in the petroleum 24147
activity tax public highways fund or the commercial activity tax 24148
motor fuel receipts fund in excess of the amount so reserved to 24149
the highway operating fund on or before the thirtieth day of 24150
June of the current fiscal year. 24151

Section 2. That existing sections 109.57, 109.572, 125.04, 24152
131.45, 319.301, 319.36, 319.40, 319.45, 319.50, 321.31, 321.34, 24153
321.341, 323.08, 323.156, 323.31, 718.09, 718.10, 725.02, 24154
1728.06, 1728.10, 1728.11, 1728.111, 2151.362, 3301.079, 24155
3301.0711, 3301.0714, 3301.16, 3301.162, 3301.163, 3302.10, 24156
3302.12, 3311.20, 3311.21, 3313.29, 3313.55, 3313.64, 3313.6411, 24157
3313.65, 3313.83, 3313.982, 3314.03, 3314.07, 3314.08, 3314.084, 24158
3314.085, 3314.087, 3314.09, 3314.091, 3315.01, 3315.18, 24159
3316.20, 3317.01, 3317.015, 3317.018, 3317.019, 3317.02, 24160
3317.021, 3317.022, 3317.023, 3317.024, 3317.025, 3317.026, 24161
3317.027, 3317.028, 3317.0210, 3317.0211, 3317.0212, 3317.0213, 24162
3317.0214, 3317.0215, 3317.0216, 3317.03, 3317.034, 3317.051, 24163
3317.081, 3317.16, 3317.161, 3317.20, 3317.25, 3318.011, 24164
3318.71, 3319.17, 3319.57, 3323.01, 3323.091, 3323.13, 3323.14, 24165
3323.141, 3323.142, 3323.143, 3326.11, 3326.33, 3326.39, 24166
3326.40, 3326.41, 3326.51, 3327.01, 3327.011, 3327.012, 24167
3327.013, 3327.02, 3327.03, 3327.06, 3327.07, 3327.09, 3327.10, 24168
3327.12, 3327.13, 3327.14, 3327.15, 3327.16, 3327.17, 3333.81, 24169
3365.07, 3735.67, 3735.671, 4503.06, 5139.07, 5705.01, 5705.03, 24170
5705.10, 5705.191, 5705.192, 5705.194, 5705.199, 5705.21, 24171

5705.211, 5705.212, 5705.213, 5705.215, 5705.217, 5705.218, 24172
5705.219, 5705.2111, 5705.2112, 5705.2113, 5705.28, 5705.31, 24173
5705.311, 5705.315, 5705.32, 5705.412, 5709.081, 5709.40, 24174
5709.41, 5709.42, 5709.43, 5709.45, 5709.46, 5709.47, 5709.62, 24175
5709.63, 5709.631, 5709.632, 5709.73, 5709.74, 5709.75, 5709.78, 24176
5709.79, 5709.80, 5709.82, 5709.84, 5709.85, 5709.88, 5709.882, 24177
5709.883, 5709.91, 5709.92, 5715.17, 5715.19, 5715.22, 5715.27, 24178
5717.02, 5739.02, 5739.10, 5739.21, 5741.02, 5741.03, 5747.021, 24179
5748.02, 5748.021, 5748.08, 5748.081, 5748.09, and 5751.02 and 24180
sections 725.021, 3310.01, 3310.02, 3310.03, 3310.031, 3310.032, 24181
3310.035, 3310.04, 3310.05, 3310.06, 3310.07, 3310.08, 3310.09, 24182
3310.10, 3310.11, 3310.12, 3310.13, 3310.14, 3310.15, 3310.16, 24183
3310.17, 3310.41, 3310.42, 3310.43, 3310.51, 3310.52, 3310.521, 24184
3310.522, 3310.53, 3310.54, 3310.55, 3310.56, 3310.57, 3310.58, 24185
3310.59, 3310.60, 3310.61, 3310.62, 3310.63, 3310.64, 3313.974, 24186
3313.975, 3313.976, 3313.977, 3313.978, 3313.979, 3313.98, 24187
3313.981, 3313.983, 3317.017, 3317.0217, 3317.0218, 3317.06, 24188
3317.064, 3317.08, 3317.082, 3323.052, 3327.04, 3327.05, 24189
3327.11, 5705.314, and 5709.83 of the Revised Code are hereby 24190
repealed. 24191

Section 3. The Secretary of State shall submit to the 24192
electors of the entire state at a general election to be held on 24193
November 5, 2019, as a single proposal, the approval of all of 24194
the following: 24195

(A) The levy of an additional tax in excess of the ten- 24196
mill limitation for the purpose of funding the primary and 24197
secondary education of students in this state, beginning for tax 24198
year 2020 and every tax year thereafter; 24199

(B) The repeal of any tax levied by a city, local, 24200
exempted village, cooperative education, or joint vocational 24201

school district, a county school financing district, a regional 24202
student education district, or a county school financing 24203
district or partnership consisting of multiple school districts 24204
for tax year 2020 and every tax year thereafter, regardless of 24205
whether the tax is levied in excess of the ten-mill limitation, 24206
except for a tax levied for library purposes; 24207

(C) A requirement that the proposals described in 24208
divisions (A) and (B) of this section take effect only if 24209
electors approve a joint resolution authorizing the General 24210
Assembly to issue obligations to refund obligations of schools 24211
in this state at the general election held on November 5, 2019. 24212

The Secretary of State shall designate the proposal as the 24213
second issue submitted to the electors of the entire state at 24214
that election. Notwithstanding section 3519.21 of the Revised 24215
Code, the title and ballot language for the proposal shall be as 24216
follows: 24217

"EDUCATIONAL PROPERTY TAX LEVIES 24218

(Proposed by the General Assembly of the State of Ohio) 24219

Shall all of the following be approved? 24220

1. An additional tax for the benefit of the State of Ohio 24221
for the purpose of funding the primary and secondary education 24222
of students in this state at a rate not exceeding twenty mills 24223
(2%) for each one dollar of valuation, which amounts to two 24224
dollars for each one hundred dollars of valuation, for a 24225
continuing period of time, beginning for tax year 2020. 24226

2. The repeal of every property tax levied by a city, 24227
local, exempted village, cooperative education, or joint 24228
vocational school district, a regional student education 24229
district, or a county school financing district or partnership 24230

consisting of multiple school districts, except for taxes levied 24231
for library purposes, beginning for tax year 2020. 24232

3. A requirement that the first and second proposals take 24233
effect only if electors approve a joint resolution authorizing 24234
the General Assembly to issue obligations to refund obligations 24235
of schools in this state at the general election held on 24236
November 5, 2019. 24237

YES (to approve all three proposals) 24238

NO (to reject all three proposals)" 24239

Section 4. (A) Beginning on the effective date of this 24240
section, the Department of Education shall take all necessary 24241
steps to prepare for the implementation of the provisions of 24242
this act. 24243

(B) (1) Beginning on the effective date of this section, 24244
the Department shall develop and implement a procedure for 24245
phasing out the Educational Choice Scholarship Pilot Program, 24246
the Pilot Project Scholarship Program, the Autism Scholarship 24247
Program, and the Jon Peterson Special Needs Scholarship Program 24248
so that these programs cease to operate on July 1, 2021. 24249
Notwithstanding Chapter 3310., sections 3313.974, 3313.975, 24250
3313.976, 3313.977, 3313.978, and 3313.979, and division (C) of 24251
section 3317.022 of the Revised Code, when making a payment for 24252
a scholarship awarded under one of these programs that is 24253
attributable to a student's enrollment between January 1, 2021, 24254
and June 30, 2021, the Department shall not make any deductions 24255
from the state education aid of the student's resident district. 24256

(2) The Department shall not make any payments under 24257
section 3317.022 of the Revised Code for students enrolled in 24258
chartered nonpublic schools prior to July 1, 2021. 24259

Section 5. Beginning on the effective date of this 24260
section, the Ohio School Facilities Commission and the Ohio 24261
Facilities Construction Commission shall take all necessary 24262
steps to prepare for the implementation, on January 1, 2021, of 24263
sections 3318.91 and 3318.92 of the Revised Code as enacted by 24264
this act. 24265

Section 6. (A) Payments required under section 5709.94 of 24266
the Revised Code shall be made to the county treasurer beginning 24267
on or before the final dates for payment of property taxes for 24268
tax year 2020. 24269

(B) The repeal by this act of sections 725.021 and 5709.83 24270
and the amendment by this act of sections 725.02, 1728.06, 24271
1728.10, 1728.11, 1728.111, 3735.67, 3735.671, 5709.40, 5709.41, 24272
5709.42, 5709.43, 5709.45, 5709.46, 5709.47, 5709.62, 5709.63, 24273
5709.631, 5709.632, 5709.73, 5709.75, 5709.78, 5709.80, 5709.82, 24274
5709.84, 5709.88, and 5709.882 of the Revised Code, except for 24275
provisions in those sections referencing payments required under 24276
section 5709.94 of the Revised Code, shall apply only to 24277
resolutions and ordinances adopted by a municipal corporation, 24278
township, or county under section 725.02, 3735.66, 5709.40, 24279
5709.41, 5709.73, 5709.78, or 5709.84 of the Revised Code on or 24280
after January 1, 2020; agreements entered into under section 24281
5709.82 or 5709.88 of the Revised Code on or after January 1, 24282
2020; exemptions authorized under section 5709.081 of the 24283
Revised Code for tax year 2020 or any tax year thereafter; 24284
enterprise zones certified by the director of development 24285
services under section 5709.62, 5709.63, or 5709.632 of the 24286
Revised Code on or after January 1, 2020; or financial 24287
agreements entered into under section 1728.07 of the Revised 24288
Code on or after January 1, 2020. 24289

(C) The amendment by this act of sections 5705.412, 24290
5709.85, and 5709.883 of the Revised Code apply on and after 24291
January 1, 2020. 24292

(D) The amendment by this act of sections 5715.17, 24293
5715.19, 5715.27, and 5717.02 of the Revised Code apply to tax 24294
year 2020 and every tax year thereafter. 24295

(E) The amendment by this act of sections 5739.02, 24296
5739.10, 5739.21, 5741.02, and 5741.03 of the Revised Code 24297
applies on and after January 1, 2021. 24298

Section 7. The amendment, enactment, reenactment, or 24299
repeal by this act of sections of the Revised Code and Sections 24300
4, 5, and 6 of this act shall not take effect unless electors 24301
approve, at the general election held on November 5, 2019, both 24302
the question submitted under Section 3 of this act and a joint 24303
resolution authorizing the General Assembly to issue obligations 24304
to refund obligations of schools in this state. Upon such 24305
approval, those sections shall take effect on one of the 24306
following dates: 24307

(A) Sections 4, 5, and 6 of this act and the amendment, 24308
enactment, or repeal by this act of division (A) of section 24309
3317.01 and sections 319.301, 319.36, 319.40, 319.45, 319.50, 24310
321.31, 321.34, 321.341, 323.08, 323.156, 323.31, 718.09, 24311
718.10, 725.02, 725.021, 1728.06, 1728.10, 1728.11, 1728.111, 24312
3311.20, 3311.21, 3317.011, 3317.015, 3317.018, 3317.019, 24313
3317.021, 3317.025, 3317.026, 3317.027, 3317.028, 3317.0210, 24314
3317.0211, 3367.01, 3367.02, 3367.03, 3367.04, 3367.05, 3735.67, 24315
3735.671, 4503.06, 5705.01, 5705.03, 5705.10, 5705.17, 5705.191, 24316
5705.192, 5705.194, 5705.199, 5705.21, 5705.211, 5705.212, 24317
5705.213, 5705.215, 5705.217, 5705.218, 5705.219, 5705.2111, 24318
5705.2112, 5705.2113, 5705.28, 5705.31, 5705.311, 5705.315, 24319

5705.32, 5709.081, 5709.40, 5709.41, 5709.42, 5709.43, 5709.45, 24320
5709.46, 5709.47, 5709.62, 5709.63, 5709.631, 5709.632, 5709.73, 24321
5709.74, 5709.75, 5709.78, 5709.79, 5709.80, 5709.82, 5709.83, 24322
5709.84, 5709.85, 5709.88, 5709.882, 5709.883, 5709.91, 5709.92, 24323
5709.94, 5715.17, 5715.19, 5715.22, 5715.27, 5717.02, 5747.021, 24324
5748.02, 5748.021, 5748.08, 5748.081, 5748.09, 5748.10, and 24325
5751.02 shall take effect November 6, 2019. 24326

(B) The amendment, enactment, or repeal by this act of 24327
divisions (A) to (L) of section 3313.64 and sections 109.57, 24328
109.572, 125.04, 2151.362, 3301.079, 3301.0711, 3301.0714, 24329
3301.16, 3301.162, 3301.163, 3302.10, 3310.01, 3310.02, 3310.03, 24330
3310.031, 3310.032, 3310.035, 3310.04, 3310.05, 3310.06, 24331
3310.07, 3310.08, 3310.09, 3310.10, 3310.11, 3310.12, 3310.13, 24332
3310.14, 3310.15, 3310.16, 3310.17, 3310.41, 3310.42, 3310.43, 24333
3310.51, 3310.52, 3310.521, 3310.522, 3310.53, 3310.54, 3310.55, 24334
3310.56, 3310.57, 3310.58, 3310.59, 3310.60, 3310.61, 3310.62, 24335
3310.63, 3310.64, 3313.29, 3313.55, 3313.6411, 3313.65, 24336
3313.974, 3313.975, 3313.976, 3313.977, 3313.978, 3313.979, 24337
3313.98, 3313.981, 3313.982, 3313.983, 3314.07, 3315.01, 24338
3315.18, 3317.023, 3317.024, 3317.034, 3317.06, 3317.064, 24339
3317.08, 3317.081, 3317.082, 3318.011, 3319.17, 3323.01, 24340
3323.052, 3323.091, 3323.13, 3323.14, 3323.141, 3323.142, 24341
3323.143, 3327.06, 3327.11, 3333.81, 3365.07, and 5139.07 of the 24342
Revised Code shall take effect July 1, 2021. 24343

(C) Any section or portion of a section of the Revised 24344
Code amended, enacted, or repealed by this act that is not 24345
described in divisions (A) and (B) of this section shall take 24346
effect January 1, 2021. 24347

Section 8. The General Assembly, applying the principle 24348
stated in division (B) of section 1.52 of the Revised Code that 24349

amendments are to be harmonized if reasonably capable of 24350
simultaneous operation, finds that the following sections, 24351
presented in this act as composites of the sections as amended 24352
by the acts indicated, are the resulting versions of the 24353
sections in effect prior to the effective date of the sections 24354
as presented in this act: 24355

Section 109.57 of the Revised Code as amended by both Sub. 24356
H.B. 359 and Am. Sub. S.B. 227 of the 131st General Assembly. 24357

Section 109.572 of the Revised Code as amended by both 24358
Sub. H.B. 523 and Am. Sub. S.B. 227 of the 131st General 24359
Assembly. 24360

Section 3314.03 of the Revised Code as amended by Am. Sub. 24361
H.B. 410, Sub. S.B. 3, and Am. Sub. S.B. 252, all of the 131st 24362
General Assembly. 24363

Section 3317.03 of the Revised Code as amended by both 24364
Sub. H.B. 113 and Sub. H.B. 158 of the 131st General Assembly. 24365

Section 3326.11 of the Revised Code as amended by Am. Sub. 24366
H.B. 410, Sub. S.B. 3, and Am. Sub. S.B. 252, all of the 131st 24367
General Assembly. 24368

Section 5139.07 of the Revised Code as amended by both 24369
S.B. 115 and Am. Sub. S.B. 179 of the 123rd General Assembly. 24370

Section 5705.218 of the Revised Code as amended by both 24371
Am. Sub. H.B. 59 and Sub. H.B. 167 of the 130th General 24372
Assembly. 24373

Section 5709.41 of the Revised Code as amended by both Am. 24374
Sub. H.B. 508 and Am. Sub. H.B. 509 of the 129th General 24375
Assembly. 24376

Section 5709.73 of the Revised Code as amended by both 24377

Sub. H.B. 158 and Am. Sub. H.B. 483 of the 131st General Assembly.	24378 24379
Section 5709.82 of the Revised Code as amended by both Sub. H.B. 182 and Am. Sub. H.B. 233 of the 131st General Assembly.	24380 24381 24382
Section 5739.02 of the Revised Code as amended by Am. Sub. H.B. 64, Sub. H.B. 390, and Sub. S.B. 172, all of the 131st General Assembly.	24383 24384 24385