

**As Introduced**

**131st General Assembly**

**Regular Session**

**2015-2016**

**H. B. No. 166**

**Representative Green**

**Cosponsors: Representatives Brenner, Blessing, Hambley, Becker**

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**A BILL**

To amend sections 323.153, 1343.03, and 5747.51 and 1  
to repeal sections 319.19, 1318.01, 1318.02, 2  
1318.03, 1318.04, 1318.05, 1318.06, 1318.07, 3  
1318.08, 1318.99, 1901.313, 1907.202, 2303.25, 4  
3765.01, 3765.02, 3765.03, 3765.04, 5709.23, and 5  
5719.042 of the Revised Code to extend the 6  
deadline for filing an application for the 7  
homestead exemption or 2 1/2% property tax 8  
rollback to the end of the tax year, to require 9  
that auditors certify Local Government Fund 10  
allocations to subdivisions by regular or 11  
electronic, rather than certified mail, and to 12  
repeal laws requiring county auditors to issue 13  
permits for traveling shows, issue licenses for 14  
new merchandise public auctions, certify the 15  
annual state tax interest rate to local courts, 16  
and provide certain certifications related to 17  
the repealed personal property tax. 18

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

**Section 1.** That sections 323.153, 1343.03, and 5747.51 of 19

the Revised Code be amended to read as follows: 20

**Sec. 323.153.** (A) To obtain a reduction in real property 21  
taxes under division (A) or (B) of section 323.152 of the 22  
Revised Code or in manufactured home taxes under division (B) of 23  
section 323.152 of the Revised Code, the owner shall file an 24  
application with the county auditor of the county in which the 25  
owner's homestead is located. 26

To obtain a reduction in real property taxes under 27  
division (A) of section 323.152 of the Revised Code, the 28  
occupant of a homestead in a housing cooperative shall file an 29  
application with the nonprofit corporation that owns and 30  
operates the housing cooperative, in accordance with this 31  
paragraph. Not later than the first day of March each year, the 32  
corporation shall obtain applications from the county auditor's 33  
office and provide one to each new occupant. Not later than the 34  
first day of May, any occupant who may be eligible for a 35  
reduction in taxes under division (A) of section 323.152 of the 36  
Revised Code shall submit the completed application to the 37  
corporation. Not later than the fifteenth day of May, the 38  
corporation shall file all completed applications, and the 39  
information required by division (B) of section 323.159 of the 40  
Revised Code, with the county auditor of the county in which the 41  
occupants' homesteads are located. Continuing applications shall 42  
be furnished to an occupant in the manner provided in division 43  
(C) (4) of this section. 44

(1) An application for reduction based upon a physical 45  
disability shall be accompanied by a certificate signed by a 46  
physician, and an application for reduction based upon a mental 47  
disability shall be accompanied by a certificate signed by a 48  
physician or psychologist licensed to practice in this state, 49

attesting to the fact that the applicant is permanently and 50  
totally disabled. The certificate shall be in a form that the 51  
tax commissioner requires and shall include the definition of 52  
permanently and totally disabled as set forth in section 323.151 53  
of the Revised Code. An application for reduction based upon a 54  
disability certified as permanent and total by a state or 55  
federal agency having the function of so classifying persons 56  
shall be accompanied by a certificate from that agency. An 57  
application by a disabled veteran for the reduction under 58  
division (A) (2) of section 323.152 of the Revised Code shall be 59  
accompanied by a letter or other written confirmation from the 60  
United States department of veterans affairs, or its predecessor 61  
or successor agency, showing that the veteran qualifies as a 62  
disabled veteran. 63

An application for a reduction under division (A) of 64  
section 323.152 of the Revised Code constitutes a continuing 65  
application for a reduction in taxes for each year in which the 66  
dwelling is the applicant's homestead. 67

(2) An application for a reduction in taxes under division 68  
(B) of section 323.152 of the Revised Code shall be filed only 69  
if the homestead or manufactured or mobile home was transferred 70  
in the preceding year or did not qualify for and receive the 71  
reduction in taxes under that division for the preceding tax 72  
year. The application for homesteads transferred in the 73  
preceding year shall be incorporated into any form used by the 74  
county auditor to administer the tax law in respect to the 75  
conveyance of real property pursuant to section 319.20 of the 76  
Revised Code or of used manufactured homes or used mobile homes 77  
as defined in section 5739.0210 of the Revised Code. The owner 78  
of a manufactured or mobile home who has elected under division 79  
(D) (4) of section 4503.06 of the Revised Code to be taxed under 80

division (D) (2) of that section for the ensuing year may file 81  
the application at the time of making that election. The 82  
application shall contain a statement that failure by the 83  
applicant to affirm on the application that the dwelling on the 84  
property conveyed is the applicant's homestead prohibits the 85  
owner from receiving the reduction in taxes until a proper 86  
application is filed within the period prescribed by division 87  
(A) (3) of this section. Such an application constitutes a 88  
continuing application for a reduction in taxes for each year in 89  
which the dwelling is the applicant's homestead. 90

(3) Failure to receive a new application filed under 91  
division (A) (1) or (2) or notification under division (C) of 92  
this section after an application for reduction has been 93  
approved is prima-facie evidence that the original applicant is 94  
entitled to the reduction in taxes calculated on the basis of 95  
the information contained in the original application. The 96  
original application and any subsequent application, including 97  
any late application, shall be in the form of a signed statement 98  
and shall be filed ~~after the first Monday in January and not~~ 99  
~~later than the first Monday in June. The original application~~ 100  
~~and any subsequent application for a reduction in real property~~ 101  
~~taxes shall be filed in on or before the thirty-first day of~~ 102  
December of the year for which the reduction is sought. The 103  
original application and any subsequent application for a 104  
reduction in manufactured home taxes shall be filed in the year 105  
preceding the year for which the reduction is sought. The 106  
statement shall be on a form, devised and supplied by the tax 107  
commissioner, which shall require no more information than is 108  
necessary to establish the applicant's eligibility for the 109  
reduction in taxes and the amount of the reduction, and, except 110  
for homesteads that are units in a housing cooperative, shall 111

include an affirmation by the applicant that ownership of the 112  
homestead was not acquired from a person, other than the 113  
applicant's spouse, related to the owner by consanguinity or 114  
affinity for the purpose of qualifying for the real property or 115  
manufactured home tax reduction provided for in division (A) or 116  
(B) of section 323.152 of the Revised Code. The form shall 117  
contain a statement that conviction of willfully falsifying 118  
information to obtain a reduction in taxes or failing to comply 119  
with division (C) of this section results in the revocation of 120  
the right to the reduction for a period of three years. In the 121  
case of an application for a reduction in taxes for persons 122  
described in division (A) (1) (b) (iii) of section 323.152 of the 123  
Revised Code, the form shall contain a statement that signing 124  
the application constitutes a delegation of authority by the 125  
applicant to the tax commissioner or the county auditor, 126  
individually or in consultation with each other, to examine any 127  
tax or financial records relating to the income of the applicant 128  
as stated on the application for the purpose of determining 129  
eligibility for the exemption or a possible violation of 130  
division (D) or (E) of this section. 131

(B) A late application for a tax reduction for the year 132  
preceding the year in which an original application is filed, or 133  
for a reduction in manufactured home taxes for the year in which 134  
an original application is filed, may be filed with the original 135  
application. If the county auditor determines the information 136  
contained in the late application is correct, the auditor shall 137  
determine the amount of the reduction in taxes to which the 138  
applicant would have been entitled for the preceding tax year 139  
had the applicant's application been timely filed and approved 140  
in that year. 141

The amount of such reduction shall be treated by the 142

auditor as an overpayment of taxes by the applicant and shall be 143  
refunded in the manner prescribed in section 5715.22 of the 144  
Revised Code for making refunds of overpayments. ~~On the first~~ 145  
~~day of July of each year, the~~ The county auditor shall certify 146  
the total amount of the reductions in taxes made in the current 147  
year under this division to the tax commissioner, who shall 148  
treat the full amount thereof as a reduction in taxes for the 149  
preceding tax year and shall make reimbursement to the county 150  
therefor in the manner prescribed by section 323.156 of the 151  
Revised Code, from money appropriated for that purpose. 152

(C) (1) If, in any year after an application has been filed 153  
under division (A) (1) or (2) of this section, the owner does not 154  
qualify for a reduction in taxes on the homestead or on the 155  
manufactured or mobile home set forth on such application, the 156  
owner shall notify the county auditor that the owner is not 157  
qualified for a reduction in taxes. 158

(2) If, in any year after an application has been filed 159  
under division (A) (1) of this section, the occupant of a 160  
homestead in a housing cooperative does not qualify for a 161  
reduction in taxes on the homestead, the occupant shall notify 162  
the county auditor that the occupant is not qualified for a 163  
reduction in taxes or file a new application under division (A) 164  
(1) of this section. 165

(3) If the county auditor or county treasurer discovers 166  
that the owner of property not entitled to the reduction in 167  
taxes under division (B) of section 323.152 of the Revised Code 168  
failed to notify the county auditor as required by division (C) 169  
(1) of this section, a charge shall be imposed against the 170  
property in the amount by which taxes were reduced under that 171  
division for each tax year the county auditor ascertains that 172

the property was not entitled to the reduction and was owned by 173  
the current owner. Interest shall accrue in the manner 174  
prescribed by division (B) of section 323.121 or division (G) (2) 175  
of section 4503.06 of the Revised Code on the amount by which 176  
taxes were reduced for each such tax year as if the reduction 177  
became delinquent taxes at the close of the last day the second 178  
installment of taxes for that tax year could be paid without 179  
penalty. The county auditor shall notify the owner, by ordinary 180  
mail, of the charge, of the owner's right to appeal the charge, 181  
and of the manner in which the owner may appeal. The owner may 182  
appeal the imposition of the charge and interest by filing an 183  
appeal with the county board of revision not later than the last 184  
day prescribed for payment of real and public utility property 185  
taxes under section 323.12 of the Revised Code following receipt 186  
of the notice and occurring at least ninety days after receipt 187  
of the notice. The appeal shall be treated in the same manner as 188  
a complaint relating to the valuation or assessment of real 189  
property under Chapter 5715. of the Revised Code. The charge and 190  
any interest shall be collected as other delinquent taxes. 191

(4) Each year during January, the county auditor shall 192  
furnish by ordinary mail a continuing application to each person 193  
receiving a reduction under division (A) of section 323.152 of 194  
the Revised Code. The continuing application shall be used to 195  
report changes in total income, ownership, occupancy, 196  
disability, and other information earlier furnished the auditor 197  
relative to the reduction in taxes on the property. The 198  
continuing application shall be returned to the auditor not 199  
later than the ~~first Monday in June~~ thirty-first day of 200  
December; provided, that if such changes do not affect the 201  
status of the homestead exemption or the amount of the reduction 202  
to which the owner is entitled under division (A) of section 203

323.152 of the Revised Code or to which the occupant is entitled 204  
under section 323.159 of the Revised Code, the application does 205  
not need to be returned. 206

(5) Each year during February, the county auditor, except 207  
as otherwise provided in this paragraph, shall furnish by 208  
ordinary mail an original application to the owner, as of the 209  
first day of January of that year, of a homestead or a 210  
manufactured or mobile home that transferred during the 211  
preceding calendar year and that qualified for and received a 212  
reduction in taxes under division (B) of section 323.152 of the 213  
Revised Code for the preceding tax year. In order to receive the 214  
reduction under that division, the owner shall file the 215  
application with the county auditor not later than the ~~first~~ 216  
Monday in June thirty-first day of December. If the application 217  
is not timely filed, the auditor shall not grant a reduction in 218  
taxes for the homestead for the current year, and shall notify 219  
the owner that the reduction in taxes has not been granted, in 220  
the same manner prescribed under section 323.154 of the Revised 221  
Code for notification of denial of an application. Failure of an 222  
owner to receive an application does not excuse the failure of 223  
the owner to file an original application. The county auditor is 224  
not required to furnish an application under this paragraph for 225  
any homestead for which application has previously been made on 226  
a form incorporated into any form used by the county auditor to 227  
administer the tax law in respect to the conveyance of real 228  
property or of used manufactured homes or used mobile homes, and 229  
an owner who previously has applied on such a form is not 230  
required to return an application furnished under this 231  
paragraph. 232

(D) No person shall knowingly make a false statement for 233  
the purpose of obtaining a reduction in the person's real 234

property or manufactured home taxes under section 323.152 of the Revised Code. 235  
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(E) No person shall knowingly fail to notify the county auditor of changes required by division (C) of this section that have the effect of maintaining or securing a reduction in taxes under section 323.152 of the Revised Code. 237  
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(F) No person shall knowingly make a false statement or certification attesting to any person's physical or mental condition for purposes of qualifying such person for tax relief pursuant to sections 323.151 to 323.159 of the Revised Code. 241  
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**Sec. 1343.03.** (A) In cases other than those provided for in sections 1343.01 and 1343.02 of the Revised Code, when money becomes due and payable upon any bond, bill, note, or other instrument of writing, upon any book account, upon any settlement between parties, upon all verbal contracts entered into, and upon all judgments, decrees, and orders of any judicial tribunal for the payment of money arising out of tortious conduct or a contract or other transaction, the creditor is entitled to interest at the rate per annum determined pursuant to section 5703.47 of the Revised Code, unless a written contract provides a different rate of interest in relation to the money that becomes due and payable, in which case the creditor is entitled to interest at the rate provided in that contract. ~~Notification of the interest rate per annum shall be provided pursuant to sections 319.19, 1901.313, 1907.202, 2303.25, and 5703.47 of the Revised Code.~~ 245  
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(B) Except as provided in divisions (C) and (D) of this section and subject to section 2325.18 of the Revised Code, interest on a judgment, decree, or order for the payment of money rendered in a civil action based on tortious conduct or a 261  
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contract or other transaction, including, but not limited to a 265  
civil action based on tortious conduct or a contract or other 266  
transaction that has been settled by agreement of the parties, 267  
shall be computed from the date the judgment, decree, or order 268  
is rendered to the date on which the money is paid and shall be 269  
at the rate determined pursuant to section 5703.47 of the 270  
Revised Code that is in effect on the date the judgment, decree, 271  
or order is rendered. That rate shall remain in effect until the 272  
judgment, decree, or order is satisfied. 273

(C) (1) If, upon motion of any party to a civil action that 274  
is based on tortious conduct, that has not been settled by 275  
agreement of the parties, and in which the court has rendered a 276  
judgment, decree, or order for the payment of money, the court 277  
determines at a hearing held subsequent to the verdict or 278  
decision in the action that the party required to pay the money 279  
failed to make a good faith effort to settle the case and that 280  
the party to whom the money is to be paid did not fail to make a 281  
good faith effort to settle the case, interest on the judgment, 282  
decree, or order shall be computed as follows: 283

(a) In an action in which the party required to pay the 284  
money has admitted liability in a pleading, from the date the 285  
cause of action accrued to the date on which the order, 286  
judgment, or decree was rendered; 287

(b) In an action in which the party required to pay the 288  
money engaged in the conduct resulting in liability with the 289  
deliberate purpose of causing harm to the party to whom the 290  
money is to be paid, from the date the cause of action accrued 291  
to the date on which the order, judgment, or decree was 292  
rendered; 293

(c) In all other actions, for the longer of the following 294

periods: 295

(i) From the date on which the party to whom the money is 296  
to be paid gave the first notice described in division (C) (1) (c) 297  
(i) of this section to the date on which the judgment, order, or 298  
decree was rendered. The period described in division (C) (1) (c) 299  
(i) of this section shall apply only if the party to whom the 300  
money is to be paid made a reasonable attempt to determine if 301  
the party required to pay had insurance coverage for liability 302  
for the tortious conduct and gave to the party required to pay 303  
and to any identified insurer, as nearly simultaneously as 304  
practicable, written notice in person or by certified mail that 305  
the cause of action had accrued. 306

(ii) From the date on which the party to whom the money is 307  
to be paid filed the pleading on which the judgment, decree, or 308  
order was based to the date on which the judgment, decree, or 309  
order was rendered. 310

(2) No court shall award interest under division (C) (1) of 311  
this section on future damages, as defined in section 2323.56 of 312  
the Revised Code, that are found by the trier of fact. 313

(D) Division (B) of this section does not apply to a 314  
judgment, decree, or order rendered in a civil action based on 315  
tortious conduct or a contract or other transaction, and 316  
division (C) of this section does not apply to a judgment, 317  
decree, or order rendered in a civil action based on tortious 318  
conduct, if a different period for computing interest on it is 319  
specified by law, or if it is rendered in an action against the 320  
state in the court of claims, or in an action under Chapter 321  
4123. of the Revised Code. 322

**Sec. 5747.51.** (A) On or before the twenty-fifth day of 323

July of each year, the tax commissioner shall make and certify 324  
to the county auditor of each county an estimate of the amount 325  
of the local government fund to be allocated to the undivided 326  
local government fund of each county for the ensuing calendar 327  
year. 328

(B) At each annual regular session of the county budget 329  
commission convened pursuant to section 5705.27 of the Revised 330  
Code, each auditor shall present to the commission the 331  
certificate of the commissioner, the annual tax budget and 332  
estimates, and the records showing the action of the commission 333  
in its last preceding regular session. The commission, after 334  
extending to the representatives of each subdivision an 335  
opportunity to be heard, under oath administered by any member 336  
of the commission, and considering all the facts and information 337  
presented to it by the auditor, shall determine the amount of 338  
the undivided local government fund needed by and to be 339  
apportioned to each subdivision for current operating expenses, 340  
as shown in the tax budget of the subdivision. This 341  
determination shall be made pursuant to divisions (C) to (I) of 342  
this section, unless the commission has provided for a formula 343  
pursuant to section 5747.53 of the Revised Code. 344

Nothing in this section prevents the budget commission, 345  
for the purpose of apportioning the undivided local government 346  
fund, from inquiring into the claimed needs of any subdivision 347  
as stated in its tax budget, or from adjusting claimed needs to 348  
reflect actual needs. For the purposes of this section, "current 349  
operating expenses" means the lawful expenditures of a 350  
subdivision, except those for permanent improvements and except 351  
payments for interest, sinking fund, and retirement of bonds, 352  
notes, and certificates of indebtedness of the subdivision. 353

(C) The commission shall determine the combined total of 354  
the estimated expenditures, including transfers, from the 355  
general fund and any special funds other than special funds 356  
established for road and bridge; street construction, 357  
maintenance, and repair; state highway improvement; and gas, 358  
water, sewer, and electric public utilities operated by a 359  
subdivision, as shown in the subdivision's tax budget for the 360  
ensuing calendar year. 361

(D) From the combined total of expenditures calculated 362  
pursuant to division (C) of this section, the commission shall 363  
deduct the following expenditures, if included in these funds in 364  
the tax budget: 365

(1) Expenditures for permanent improvements as defined in 366  
division (E) of section 5705.01 of the Revised Code; 367

(2) In the case of counties and townships, transfers to 368  
the road and bridge fund, and in the case of municipalities, 369  
transfers to the street construction, maintenance, and repair 370  
fund and the state highway improvement fund; 371

(3) Expenditures for the payment of debt charges; 372

(4) Expenditures for the payment of judgments. 373

(E) In addition to the deductions made pursuant to 374  
division (D) of this section, revenues accruing to the general 375  
fund and any special fund considered under division (C) of this 376  
section from the following sources shall be deducted from the 377  
combined total of expenditures calculated pursuant to division 378  
(C) of this section: 379

(1) Taxes levied within the ten-mill limitation, as 380  
defined in section 5705.02 of the Revised Code; 381

(2) The budget commission allocation of estimated county public library fund revenues to be distributed pursuant to section 5747.48 of the Revised Code;

(3) Estimated unencumbered balances as shown on the tax budget as of the thirty-first day of December of the current year in the general fund, but not any estimated balance in any special fund considered in division (C) of this section;

(4) Revenue, including transfers, shown in the general fund and any special funds other than special funds established for road and bridge; street construction, maintenance, and repair; state highway improvement; and gas, water, sewer, and electric public utilities, from all other sources except those that a subdivision receives from an additional tax or service charge voted by its electorate or receives from special assessment or revenue bond collection. For the purposes of this division, where the charter of a municipal corporation prohibits the levy of an income tax, an income tax levied by the legislative authority of such municipal corporation pursuant to an amendment of the charter of that municipal corporation to authorize such a levy represents an additional tax voted by the electorate of that municipal corporation. For the purposes of this division, any measure adopted by a board of county commissioners pursuant to section 322.02, 324.02, 4504.02, or 5739.021 of the Revised Code, including those measures upheld by the electorate in a referendum conducted pursuant to section 322.021, 324.021, 4504.021, or 5739.022 of the Revised Code, shall not be considered an additional tax voted by the electorate.

Subject to division (G) of section 5705.29 of the Revised Code, money in a reserve balance account established by a

county, township, or municipal corporation under section 5705.13 412  
of the Revised Code shall not be considered an unencumbered 413  
balance or revenue under division (E) (3) or (4) of this section. 414  
Money in a reserve balance account established by a township 415  
under section 5705.132 of the Revised Code shall not be 416  
considered an unencumbered balance or revenue under division (E) 417  
(3) or (4) of this section. 418

If a county, township, or municipal corporation has 419  
created and maintains a nonexpendable trust fund under section 420  
5705.131 of the Revised Code, the principal of the fund, and any 421  
additions to the principal arising from sources other than the 422  
reinvestment of investment earnings arising from such a fund, 423  
shall not be considered an unencumbered balance or revenue under 424  
division (E) (3) or (4) of this section. Only investment earnings 425  
arising from investment of the principal or investment of such 426  
additions to principal may be considered an unencumbered balance 427  
or revenue under those divisions. 428

(F) The total expenditures calculated pursuant to division 429  
(C) of this section, less the deductions authorized in divisions 430  
(D) and (E) of this section, shall be known as the "relative 431  
need" of the subdivision, for the purposes of this section. 432

(G) The budget commission shall total the relative need of 433  
all participating subdivisions in the county, and shall compute 434  
a relative need factor by dividing the total estimate of the 435  
undivided local government fund by the total relative need of 436  
all participating subdivisions. 437

(H) The relative need of each subdivision shall be 438  
multiplied by the relative need factor to determine the 439  
proportionate share of the subdivision in the undivided local 440  
government fund of the county; provided, that the maximum 441

proportionate share of a county shall not exceed the following 442  
maximum percentages of the total estimate of the undivided local 443  
government fund governed by the relationship of the percentage 444  
of the population of the county that resides within municipal 445  
corporations within the county to the total population of the 446  
county as reported in the reports on population in Ohio by the 447  
department of development as of the twentieth day of July of the 448  
year in which the tax budget is filed with the budget 449  
commission: 450

Percentage of municipal 451 population within the county:	Percentage share of the county shall not exceed:	452
Less than forty-one per cent 453	Sixty per cent 454	454
Forty-one per cent or more but less than eighty-one per cent 455	Fifty per cent 456	455
Eighty-one per cent or more 457	Thirty per cent 458	457

Where the proportionate share of the county exceeds the 458  
limitations established in this division, the budget commission 459  
shall adjust the proportionate shares determined pursuant to 460  
this division so that the proportionate share of the county does 461  
not exceed these limitations, and it shall increase the 462  
proportionate shares of all other subdivisions on a pro rata 463  
basis. In counties having a population of less than one hundred 464  
thousand, not less than ten per cent shall be distributed to the 465  
townships therein. 466

(I) The proportionate share of each subdivision in the 467  
undivided local government fund determined pursuant to division 468  
(H) of this section for any calendar year shall not be less than 469  
the product of the average of the percentages of the undivided 470  
local government fund of the county as apportioned to that 471

subdivision for the calendar years 1968, 1969, and 1970, 472  
multiplied by the total amount of the undivided local government 473  
fund of the county apportioned pursuant to former section 474  
5735.23 of the Revised Code for the calendar year 1970. For the 475  
purposes of this division, the total apportioned amount for the 476  
calendar year 1970 shall be the amount actually allocated to the 477  
county in 1970 from the state collected intangible tax as levied 478  
by section 5707.03 of the Revised Code and distributed pursuant 479  
to section 5725.24 of the Revised Code, plus the amount received 480  
by the county in the calendar year 1970 pursuant to division (B) 481  
(1) of former section 5739.21 of the Revised Code, and 482  
distributed pursuant to former section 5739.22 of the Revised 483  
Code. If the total amount of the undivided local government fund 484  
for any calendar year is less than the amount of the undivided 485  
local government fund apportioned pursuant to former section 486  
5739.23 of the Revised Code for the calendar year 1970, the 487  
minimum amount guaranteed to each subdivision for that calendar 488  
year pursuant to this division shall be reduced on a basis 489  
proportionate to the amount by which the amount of the undivided 490  
local government fund for that calendar year is less than the 491  
amount of the undivided local government fund apportioned for 492  
the calendar year 1970. 493

(J) On the basis of such apportionment, the county auditor 494  
shall compute the percentage share of each such subdivision in 495  
the undivided local government fund and shall at the same time 496  
certify to the tax commissioner the percentage share of the 497  
county as a subdivision. No payment shall be made from the 498  
undivided local government fund, except in accordance with such 499  
percentage shares. 500

Within ten days after the budget commission has made its 501  
apportionment, whether conducted pursuant to section 5747.51 or 502

5747.53 of the Revised Code, the auditor shall publish a list of 503  
the subdivisions and the amount each is to receive from the 504  
undivided local government fund and the percentage share of each 505  
subdivision, in a newspaper or newspapers of countywide 506  
circulation, and send a copy of such allocation to the tax 507  
commissioner. 508

The county auditor shall also send ~~by certified mail,~~ 509  
~~return receipt requested,~~ a copy of such allocation by ordinary 510  
or electronic mail to the fiscal officer of each subdivision 511  
entitled to participate in the allocation of the undivided local 512  
government fund of the county. This copy shall constitute the 513  
official notice of the commission action referred to in section 514  
5705.37 of the Revised Code. 515

All money received into the treasury of a subdivision from 516  
the undivided local government fund in a county treasury shall 517  
be paid into the general fund and used for the current operating 518  
expenses of the subdivision. 519

If a municipal corporation maintains a municipal 520  
university, such municipal university, when the board of 521  
trustees so requests the legislative authority of the municipal 522  
corporation, shall participate in the money apportioned to such 523  
municipal corporation from the total local government fund, 524  
however created and constituted, in such amount as requested by 525  
the board of trustees, provided such sum does not exceed nine 526  
per cent of the total amount paid to the municipal corporation. 527

If any public official fails to maintain the records 528  
required by sections 5747.50 to 5747.55 of the Revised Code or 529  
by the rules issued by the tax commissioner, the auditor of 530  
state, or the treasurer of state pursuant to such sections, or 531  
fails to comply with any law relating to the enforcement of such 532

sections, the local government fund money allocated to the 533  
county may be withheld until such time as the public official 534  
has complied with such sections or such law or the rules issued 535  
pursuant thereto. 536

**Section 2.** That existing sections 323.153, 1343.03, and 537  
5747.51 and sections 319.19, 1318.01, 1318.02, 1318.03, 1318.04, 538  
1318.05, 1318.06, 1318.07, 1318.08, 1318.99, 1901.313, 1907.202, 539  
2303.25, 3765.01, 3765.02, 3765.03, 3765.04, 5709.23, and 540  
5719.042 of the Revised Code are hereby repealed. 541