

As Introduced

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H. B. No. 413

Representative Brinkman

Cosponsors: Representatives Hambley, Becker, Ruhl, Blessing, Hill, Boose, Hayes, Burkley, Thompson, Vitale, Sweeney, Zeltwanger, Terhar, Hackett, Hood, Buchy, Green, Retherford

A BILL

To amend sections 121.22, 504.01, 505.27, 505.29, 1
505.31, 505.37, 505.39, 505.40, 505.602, 2
5705.19, and 5709.40 and to repeal section 3
5571.11 of the Revised Code to add to the 4
purposes for which a board of township trustees 5
may go into executive session, to permit a 6
township to charge for recycling services, to 7
reduce the population threshold for a township 8
to adopt a limited home rule form of government, 9
to authorize a township to purchase, lease, or 10
provide underwater rescue and recovery equipment 11
for fire and rescue purposes, to authorize 12
boards of township trustees to pay for group 13
life insurance for any employee, to make other 14
changes to the township laws, to allow taxing 15
units to use the proceeds of a fire, police, or 16
emergency services tax levy to pay costs related 17
to the service for which the tax is levied, and 18
to expand the public infrastructure improvements 19
townships, municipal corporations, and counties 20
may pay for using money from their public 21
improvement tax increment equivalent funds. 22

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

Section 1. That sections 121.22, 504.01, 505.27, 505.29, 23
505.31, 505.37, 505.39, 505.40, 505.602, 5705.19, and 5709.40 of 24
the Revised Code be amended to read as follows: 25

Sec. 121.22. (A) This section shall be liberally construed 26
to require public officials to take official action and to 27
conduct all deliberations upon official business only in open 28
meetings unless the subject matter is specifically excepted by 29
law. 30

(B) As used in this section: 31

(1) "Public body" means any of the following: 32

(a) Any board, commission, committee, council, or similar 33
decision-making body of a state agency, institution, or 34
authority, and any legislative authority or board, commission, 35
committee, council, agency, authority, or similar decision- 36
making body of any county, township, municipal corporation, 37
school district, or other political subdivision or local public 38
institution; 39

(b) Any committee or subcommittee of a body described in 40
division (B) (1) (a) of this section; 41

(c) A court of jurisdiction of a sanitary district 42
organized wholly for the purpose of providing a water supply for 43
domestic, municipal, and public use when meeting for the purpose 44
of the appointment, removal, or reappointment of a member of the 45
board of directors of such a district pursuant to section 46
6115.10 of the Revised Code, if applicable, or for any other 47
matter related to such a district other than litigation 48

involving the district. As used in division (B) (1) (c) of this 49
section, "court of jurisdiction" has the same meaning as "court" 50
in section 6115.01 of the Revised Code. 51

(2) "Meeting" means any prearranged discussion of the 52
public business of the public body by a majority of its members. 53

(3) "Regulated individual" means either of the following: 54

(a) A student in a state or local public educational 55
institution; 56

(b) A person who is, voluntarily or involuntarily, an 57
inmate, patient, or resident of a state or local institution 58
because of criminal behavior, mental illness or retardation, 59
disease, disability, age, or other condition requiring custodial 60
care. 61

(4) "Public office" has the same meaning as in section 62
149.011 of the Revised Code. 63

(C) All meetings of any public body are declared to be 64
public meetings open to the public at all times. A member of a 65
public body shall be present in person at a meeting open to the 66
public to be considered present or to vote at the meeting and 67
for purposes of determining whether a quorum is present at the 68
meeting. 69

The minutes of a regular or special meeting of any public 70
body shall be promptly prepared, filed, and maintained and shall 71
be open to public inspection. The minutes need only reflect the 72
general subject matter of discussions in executive sessions 73
authorized under division (G) or (J) of this section. 74

(D) This section does not apply to any of the following: 75

(1) A grand jury; 76

(2) An audit conference conducted by the auditor of state	77
or independent certified public accountants with officials of	78
the public office that is the subject of the audit;	79
(3) The adult parole authority when its hearings are	80
conducted at a correctional institution for the sole purpose of	81
interviewing inmates to determine parole or pardon;	82
(4) The organized crime investigations commission	83
established under section 177.01 of the Revised Code;	84
(5) Meetings of a child fatality review board established	85
under section 307.621 of the Revised Code, meetings related to a	86
review conducted pursuant to guidelines established by the	87
director of health under section 3701.70 of the Revised Code,	88
and meetings conducted pursuant to sections 5153.171 to 5153.173	89
of the Revised Code;	90
(6) The state medical board when determining whether to	91
suspend a certificate without a prior hearing pursuant to	92
division (G) of either section 4730.25 or 4731.22 of the Revised	93
Code;	94
(7) The board of nursing when determining whether to	95
suspend a license or certificate without a prior hearing	96
pursuant to division (B) of section 4723.281 of the Revised	97
Code;	98
(8) The state board of pharmacy when determining whether	99
to suspend a license without a prior hearing pursuant to	100
division (D) of section 4729.16 of the Revised Code;	101
(9) The state chiropractic board when determining whether	102
to suspend a license without a hearing pursuant to section	103
4734.37 of the Revised Code;	104

(10) The executive committee of the emergency response 105
commission when determining whether to issue an enforcement 106
order or request that a civil action, civil penalty action, or 107
criminal action be brought to enforce Chapter 3750. of the 108
Revised Code; 109

(11) The board of directors of the nonprofit corporation 110
formed under section 187.01 of the Revised Code or any committee 111
thereof, and the board of directors of any subsidiary of that 112
corporation or a committee thereof; 113

(12) An audit conference conducted by the audit staff of 114
the department of job and family services with officials of the 115
public office that is the subject of that audit under section 116
5101.37 of the Revised Code; 117

(13) The occupational therapy section of the occupational 118
therapy, physical therapy, and athletic trainers board when 119
determining whether to suspend a license or limited permit 120
without a hearing pursuant to division (D) of section 4755.11 of 121
the Revised Code; 122

(14) The physical therapy section of the occupational 123
therapy, physical therapy, and athletic trainers board when 124
determining whether to suspend a license without a hearing 125
pursuant to division (E) of section 4755.47 of the Revised Code; 126

(15) The athletic trainers section of the occupational 127
therapy, physical therapy, and athletic trainers board when 128
determining whether to suspend a license without a hearing 129
pursuant to division (D) of section 4755.64 of the Revised Code. 130

(E) The controlling board, the tax credit authority, or 131
the minority development financing advisory board, when meeting 132
to consider granting assistance pursuant to Chapter 122. or 166. 133

of the Revised Code, in order to protect the interest of the 134
applicant or the possible investment of public funds, by 135
unanimous vote of all board or authority members present, may 136
close the meeting during consideration of the following 137
information confidentially received by the authority or board 138
from the applicant: 139

(1) Marketing plans; 140

(2) Specific business strategy; 141

(3) Production techniques and trade secrets; 142

(4) Financial projections; 143

(5) Personal financial statements of the applicant or 144
members of the applicant's immediate family, including, but not 145
limited to, tax records or other similar information not open to 146
public inspection. 147

The vote by the authority or board to accept or reject the 148
application, as well as all proceedings of the authority or 149
board not subject to this division, shall be open to the public 150
and governed by this section. 151

(F) Every public body, by rule, shall establish a 152
reasonable method whereby any person may determine the time and 153
place of all regularly scheduled meetings and the time, place, 154
and purpose of all special meetings. A public body shall not 155
hold a special meeting unless it gives at least twenty-four 156
hours' advance notice to the news media that have requested 157
notification, except in the event of an emergency requiring 158
immediate official action. In the event of an emergency, the 159
member or members calling the meeting shall notify the news 160
media that have requested notification immediately of the time, 161
place, and purpose of the meeting. 162

The rule shall provide that any person, upon request and payment of a reasonable fee, may obtain reasonable advance notification of all meetings at which any specific type of public business is to be discussed. Provisions for advance notification may include, but are not limited to, mailing the agenda of meetings to all subscribers on a mailing list or mailing notices in self-addressed, stamped envelopes provided by the person.

(G) Except as provided in divisions (G)(8) and (J) of this section, the members of a public body may hold an executive session only after a majority of a quorum of the public body determines, by a roll call vote, to hold an executive session and only at a regular or special meeting for the sole purpose of the consideration of any of the following matters:

(1) To consider the appointment, employment, dismissal, discipline, promotion, demotion, or compensation of a public employee or official, or the investigation of charges or complaints against a public employee, official, licensee, or regulated individual, unless the public employee, official, licensee, or regulated individual requests a public hearing. Except as otherwise provided by law, no public body shall hold an executive session for the discipline of an elected official for conduct related to the performance of the elected official's official duties or for the elected official's removal from office. If a public body holds an executive session pursuant to division (G)(1) of this section, the motion and vote to hold that executive session shall state which one or more of the approved purposes listed in division (G)(1) of this section are the purposes for which the executive session is to be held, but need not include the name of any person to be considered at the meeting.

(2) To consider the purchase of property for public 194
purposes, ~~or for~~ the sale of property at competitive bidding, or 195
the sale or other disposition of unneeded, obsolete, or unfit- 196
for-use property in accordance with section 505.10 of the 197
Revised Code, if premature disclosure of information would give 198
an unfair competitive or bargaining advantage to a person whose 199
personal, private interest is adverse to the general public 200
interest. No member of a public body shall use division (G) (2) 201
of this section as a subterfuge for providing covert information 202
to prospective buyers or sellers. A purchase or sale of public 203
property is void if the seller or buyer of the public property 204
has received covert information from a member of a public body 205
that has not been disclosed to the general public in sufficient 206
time for other prospective buyers and sellers to prepare and 207
submit offers. 208

If the minutes of the public body show that all meetings 209
and deliberations of the public body have been conducted in 210
compliance with this section, any instrument executed by the 211
public body purporting to convey, lease, or otherwise dispose of 212
any right, title, or interest in any public property shall be 213
conclusively presumed to have been executed in compliance with 214
this section insofar as title or other interest of any bona fide 215
purchasers, lessees, or transferees of the property is 216
concerned. 217

(3) Conferences with an attorney for the public body 218
concerning disputes involving the public body that are the 219
subject of pending or imminent court action; 220

(4) Preparing for, conducting, or reviewing negotiations 221
or bargaining sessions with public employees concerning their 222
compensation or other terms and conditions of their employment; 223

(5) Matters required to be kept confidential by federal law or regulations or state statutes;	224 225
(6) Details relative to the security arrangements and emergency response protocols for a public body or a public office, if disclosure of the matters discussed could reasonably be expected to jeopardize the security of the public body or public office;	226 227 228 229 230
(7) In the case of a county hospital operated pursuant to Chapter 339. of the Revised Code, a joint township hospital operated pursuant to Chapter 513. of the Revised Code, or a municipal hospital operated pursuant to Chapter 749. of the Revised Code, to consider trade secrets, as defined in section 1333.61 of the Revised Code;	231 232 233 234 235 236
(8) To consider confidential information related to the marketing plans, specific business strategy, production techniques, trade secrets, or personal financial statements of an applicant for economic development assistance, or to negotiations with other political subdivisions respecting requests for economic development assistance, provided that both of the following conditions apply:	237 238 239 240 241 242 243
(a) The information is directly related to a request for economic development assistance that is to be provided or administered under any provision of Chapter 715., 725., 1724., or 1728. or sections 701.07, 3735.67 to 3735.70, 5709.40 to 5709.43, 5709.61 to 5709.69, 5709.73 to 5709.75, or 5709.77 to 5709.81 of the Revised Code, or that involves public infrastructure improvements or the extension of utility services that are directly related to an economic development project.	244 245 246 247 248 249 250 251
(b) A unanimous quorum of the public body determines, by a	252

roll call vote, that the executive session is necessary to 253
protect the interests of the applicant or the possible 254
investment or expenditure of public funds to be made in 255
connection with the economic development project. 256

If a public body holds an executive session to consider 257
any of the matters listed in divisions (G) (2) to (8) of this 258
section, the motion and vote to hold that executive session 259
shall state which one or more of the approved matters listed in 260
those divisions are to be considered at the executive session. 261

A public body specified in division (B) (1) (c) of this 262
section shall not hold an executive session when meeting for the 263
purposes specified in that division. 264

(H) A resolution, rule, or formal action of any kind is 265
invalid unless adopted in an open meeting of the public body. A 266
resolution, rule, or formal action adopted in an open meeting 267
that results from deliberations in a meeting not open to the 268
public is invalid unless the deliberations were for a purpose 269
specifically authorized in division (G) or (J) of this section 270
and conducted at an executive session held in compliance with 271
this section. A resolution, rule, or formal action adopted in an 272
open meeting is invalid if the public body that adopted the 273
resolution, rule, or formal action violated division (F) of this 274
section. 275

(I) (1) Any person may bring an action to enforce this 276
section. An action under division (I) (1) of this section shall 277
be brought within two years after the date of the alleged 278
violation or threatened violation. Upon proof of a violation or 279
threatened violation of this section in an action brought by any 280
person, the court of common pleas shall issue an injunction to 281
compel the members of the public body to comply with its 282

provisions.	283
(2) (a) If the court of common pleas issues an injunction pursuant to division (I) (1) of this section, the court shall order the public body that it enjoins to pay a civil forfeiture of five hundred dollars to the party that sought the injunction and shall award to that party all court costs and, subject to reduction as described in division (I) (2) of this section, reasonable attorney's fees. The court, in its discretion, may reduce an award of attorney's fees to the party that sought the injunction or not award attorney's fees to that party if the court determines both of the following:	284 285 286 287 288 289 290 291 292 293
(i) That, based on the ordinary application of statutory law and case law as it existed at the time of violation or threatened violation that was the basis of the injunction, a well-informed public body reasonably would believe that the public body was not violating or threatening to violate this section;	294 295 296 297 298 299
(ii) That a well-informed public body reasonably would believe that the conduct or threatened conduct that was the basis of the injunction would serve the public policy that underlies the authority that is asserted as permitting that conduct or threatened conduct.	300 301 302 303 304
(b) If the court of common pleas does not issue an injunction pursuant to division (I) (1) of this section and the court determines at that time that the bringing of the action was frivolous conduct, as defined in division (A) of section 2323.51 of the Revised Code, the court shall award to the public body all court costs and reasonable attorney's fees, as determined by the court.	305 306 307 308 309 310 311

(3) Irreparable harm and prejudice to the party that 312
sought the injunction shall be conclusively and irrebuttably 313
presumed upon proof of a violation or threatened violation of 314
this section. 315

(4) A member of a public body who knowingly violates an 316
injunction issued pursuant to division (I)(1) of this section 317
may be removed from office by an action brought in the court of 318
common pleas for that purpose by the prosecuting attorney or the 319
attorney general. 320

(J)(1) Pursuant to division (C) of section 5901.09 of the 321
Revised Code, a veterans service commission shall hold an 322
executive session for one or more of the following purposes 323
unless an applicant requests a public hearing: 324

(a) Interviewing an applicant for financial assistance 325
under sections 5901.01 to 5901.15 of the Revised Code; 326

(b) Discussing applications, statements, and other 327
documents described in division (B) of section 5901.09 of the 328
Revised Code; 329

(c) Reviewing matters relating to an applicant's request 330
for financial assistance under sections 5901.01 to 5901.15 of 331
the Revised Code. 332

(2) A veterans service commission shall not exclude an 333
applicant for, recipient of, or former recipient of financial 334
assistance under sections 5901.01 to 5901.15 of the Revised 335
Code, and shall not exclude representatives selected by the 336
applicant, recipient, or former recipient, from a meeting that 337
the commission conducts as an executive session that pertains to 338
the applicant's, recipient's, or former recipient's application 339
for financial assistance. 340

(3) A veterans service commission shall vote on the grant 341
or denial of financial assistance under sections 5901.01 to 342
5901.15 of the Revised Code only in an open meeting of the 343
commission. The minutes of the meeting shall indicate the name, 344
address, and occupation of the applicant, whether the assistance 345
was granted or denied, the amount of the assistance if 346
assistance is granted, and the votes for and against the 347
granting of assistance. 348

Sec. 504.01. A township that meets the qualifications of 349
this section may adopt a limited home rule government in the 350
manner provided in this section. 351

(A) (1) If a township has a population of at least ~~three~~ 352
two thousand five hundred but less than five thousand in the 353
unincorporated territory of the township, a limited home rule 354
government under which the township exercises limited powers of 355
local self-government and limited police powers may be adopted 356
if all the following apply: 357

(a) The electors of the unincorporated territory of the 358
township petition the board of township trustees to adopt 359
limited home rule government; 360

(b) The petition has been signed by ten per cent of the 361
electors of the unincorporated territory of the township, as 362
determined by the total number of votes cast in that territory 363
for the office of governor at the most recent general election 364
for that office; 365

(c) The board of township trustees appoints a township 366
administrator under division (A) (2) of section 505.031 of the 367
Revised Code; and 368

(d) The total amount certified in the official certificate 369

of estimated resources or in an amended official certificate of 370
estimated resources for the township under section 5705.36 of 371
the Revised Code is at least three million five hundred thousand 372
dollars for the most recently concluded fiscal year. 373

If the conditions enumerated in this division have been 374
met, the board shall adopt and certify to the board of elections 375
a resolution directing the board of elections to submit to the 376
electors of the unincorporated territory the question whether 377
the township should adopt a limited home rule government. The 378
question shall be voted upon at the next general election 379
occurring at least ninety days after certification of the 380
resolution to the board of elections. 381

(2) If a township has a population of at least five 382
thousand but less than fifteen thousand in the unincorporated 383
territory of the township, the board of township trustees, by a 384
majority vote, may adopt a resolution causing the board of 385
elections to submit to the electors of the unincorporated area 386
of the township the question of whether the township should 387
adopt a limited home rule government under which it exercises 388
limited powers of local self-government and limited police 389
powers, as authorized by this chapter. The question shall be 390
voted upon at the next general election occurring at least 391
ninety days after certification of the resolution to the board 392
of elections. 393

(3) If a township has a population of fifteen thousand or 394
more in the unincorporated territory of the township, the board 395
of township trustees, after at least one public hearing, may do 396
either of the following: 397

(a) By a unanimous vote, adopt a resolution establishing a 398
limited home rule government under which the township exercises 399

limited powers of local self-government and limited police 400
powers as authorized by this chapter. The resolution shall 401
become effective thirty days after the date of its adoption 402
unless within that thirty-day period there is presented to the 403
board of township trustees a petition, signed by a number of 404
registered electors residing in the unincorporated area of the 405
township equal to at least ten per cent of the total vote cast 406
for all candidates for governor in that area at the most recent 407
general election at which a governor was elected, requesting the 408
board of township trustees to submit the question of 409
establishing a limited home rule government to the electors of 410
that area for approval or rejection at a special election to be 411
held on the day of the next primary or general election 412
occurring at least ninety days after the petition is presented. 413
Each part of the petition shall meet the requirements specified 414
in section 3501.38 of the Revised Code. Upon timely receipt of 415
the petition, the board of township trustees shall adopt a 416
resolution causing the board of elections to submit to the 417
electors of the unincorporated area of the township the question 418
of whether the township should adopt a limited home rule 419
government. 420

(b) By a majority vote, adopt a resolution causing the 421
board of elections to submit to the electors of the 422
unincorporated area of the township the question of whether the 423
township should adopt a limited home rule government under which 424
it exercises limited powers of local self-government and limited 425
police powers, as authorized by this chapter. The question shall 426
be voted upon at the next general election occurring at least 427
ninety days after certification of the resolution to the board 428
of elections. 429

(4) If a township meets the population requirements of 430

division (A) (2) or (3) of this section, the electors of the 431
unincorporated area of the township may petition the board of 432
township trustees to adopt a resolution causing the board of 433
elections to submit to the electors the question of whether the 434
township should adopt a limited home rule government. Upon 435
receipt of a petition signed by ten per cent of the electors of 436
the unincorporated area of the township, as determined by the 437
total number of votes cast in that area for the office of 438
governor at the most recent general election for that office, 439
the board of township trustees shall adopt the resolution. The 440
question shall be voted upon at the next general election 441
occurring at least ninety days after the certification of the 442
resolution to the board of elections. 443

(B) If the population of the unincorporated territory of 444
any township that adopts a limited home rule government under 445
division (A) (3) or (4) of this section is fifteen thousand or 446
more, the township shall be called an "urban township." 447

(C) Except as otherwise provided in division (A) (1) of 448
this section, townships with a population of less than five 449
thousand in the unincorporated territory of the township are not 450
permitted to adopt a limited home rule government. 451

Sec. 505.27. (A) (1) Boards of township trustees, either 452
severally or jointly, may provide, maintain, and operate 453
facilities for the collection, transfer, recycling, and disposal 454
of solid wastes or may enter into written contracts with the 455
proper municipal or county authorities or with independent 456
contractors for such services for the township or for a waste 457
disposal district as provided in section 505.28 of the Revised 458
Code. 459

(2) (a) If a board of township trustees enters into a 460

contract with an independent contractor under division (A) (1) of 461
this section, the contract may provide that the independent 462
contractor is the exclusive provider of any or all of the 463
services described in that division for the township or the 464
waste disposal district. If the contract so provides, both of 465
the following apply: 466

(i) The contract shall be entered into only by competitive 467
bidding. 468

(ii) No other independent contractor or other person or 469
entity shall provide, in the township or waste disposal 470
district, the services agreed to in the contract during the 471
contract period. 472

(b) Whoever violates division (A) (2) (a) (ii) of this 473
section shall be fined one hundred fifty dollars for the first 474
offense and five hundred dollars for each subsequent offense. 475
~~Each collection, transfer, or disposal made~~ service provided in 476
violation of that division constitutes a separate offense. Fines 477
collected under that division shall be paid into the waste 478
collection fund established under division (A) of section 505.31 479
of the Revised Code. 480

(B) When so required by rules adopted under division (G) 481
(2) of section 343.01 of the Revised Code, a board of township 482
trustees, before constructing, enlarging, or modifying a solid 483
waste facility as defined in section 3734.01 of the Revised 484
Code, shall obtain approval for the facility from the board of 485
county commissioners of the county or board of directors of the 486
joint solid waste management district, or board of trustees of a 487
regional solid waste management authority if such has been 488
formed under section 343.011 of the Revised Code, having 489
jurisdiction for compliance with the initial or amended solid 490

waste management plan of the district approved under section 491
3734.521, 3734.55, or 3734.56 of the Revised Code. 492

Sec. 505.29. The board of township trustees may levy, in 493
any year, a sufficient tax within the ten-mill limitation upon 494
all taxable property in a waste disposal district to provide and 495
maintain waste collection, transfer, recycling, and disposal 496
~~service-services~~ and to provide for the collection and disposal 497
of tree leaves. 498

In the alternative, the board of township trustees of any 499
township that has provided or contracted for the collection, 500
transfer, recycling, or disposal of garbage or refuse on behalf 501
of the township or any district may establish, by resolution, 502
equitable charges of rents to be paid to the township for the 503
use and benefit of that service by every person, firm, or 504
corporation whose premises are so served. The charges shall 505
constitute a lien upon the property served and, if not paid when 506
due, shall be collected in the same manner as other township 507
taxes. 508

Sec. 505.31. (A) Except as otherwise provided in division 509
(B) of this section, the township fiscal officer shall collect 510
the service charges for waste collection, transfer, recycling, 511
and disposal ~~service-services~~ and administer them under rules 512
established by the board of township trustees. All of those 513
service charges shall be kept in a separate fund designated as 514
the waste collection fund and shall be appropriated and 515
administered by the board. The fund shall be used for payment of 516
the costs of the management, maintenance, and operation of the 517
garbage and refuse collection, transfer, recycling, and disposal 518
system in the township or several waste disposal districts. The 519
board also may use the fund for payment of the costs incurred by 520

the township in relation to the collection and disposal of tree 521
leaves. 522

Service charges for waste disposal service collected from 523
one district cannot be used for any other district. If a 524
district is abandoned or discontinued, any balance remaining in 525
the fund for that district shall be paid into the general fund 526
of the township. 527

(B) When a board of township trustees contracts with an 528
independent contractor for the collection, transfer, recycling, 529
and disposal of solid wastes under section 505.27 of the Revised 530
Code, the contract may provide for the independent contractor to 531
collect and keep the service charges for the ~~waste disposal~~ 532
services the contractor provides. 533

Sec. 505.37. (A) The board of township trustees may 534
establish all necessary rules to guard against the occurrence of 535
fires and to protect the property and lives of the citizens 536
against damage and accidents, and may, with the approval of the 537
specifications by the prosecuting attorney or, if the township 538
has adopted limited home rule government under Chapter 504. of 539
the Revised Code, with the approval of the specifications by the 540
township's law director, purchase, lease, lease with an option 541
to purchase, or otherwise provide any fire apparatus, mechanical 542
resuscitators, underwater rescue and recovery equipment, or 543
other fire equipment, appliances, materials, fire hydrants, and 544
water supply for fire-fighting and fire and rescue purposes that 545
seems advisable to the board. The board shall provide for the 546
care and maintenance of such fire equipment, and, for these 547
purposes, may purchase, lease, lease with an option to purchase, 548
or construct and maintain necessary buildings, and it may 549
establish and maintain lines of fire-alarm communications within 550

the limits of the township. The board may employ one or more 551
persons to maintain and operate ~~fire-fighting~~ such fire 552
equipment, or it may enter into an agreement with a volunteer 553
fire company for the use and operation of ~~fire-fighting~~ the 554
equipment. The board may compensate the members of a volunteer 555
fire company on any basis and in any amount that it considers 556
equitable. 557

When the estimated cost to purchase fire apparatus, 558
mechanical resuscitators, underwater rescue and recovery 559
equipment, or other fire equipment, appliances, materials, fire 560
hydrants, buildings, or fire-alarm communications equipment or 561
services exceeds fifty thousand dollars, the contract shall be 562
let by competitive bidding. When competitive bidding is 563
required, the board shall advertise once a week for not less 564
than two consecutive weeks in a newspaper of general circulation 565
within the township. The board may also cause notice to be 566
inserted in trade papers or other publications designated by it 567
or to be distributed by electronic means, including posting the 568
notice on the board's internet web site. If the board posts the 569
notice on its web site, it may eliminate the second notice 570
otherwise required to be published in a newspaper of general 571
circulation within the township, provided that the first notice 572
published in such newspaper meets all of the following 573
requirements: 574

(1) It is published at least two weeks before the opening 575
of bids. 576

(2) It includes a statement that the notice is posted on 577
the board's internet web site. 578

(3) It includes the internet address of the board's 579
internet web site. 580

(4) It includes instructions describing how the notice may 581
be accessed on the board's internet web site. 582

The advertisement shall include the time, date, and place 583
where the clerk of the township, or the clerk's designee, will 584
read bids publicly. The time, date, and place of bid openings 585
may be extended to a later date by the board of township 586
trustees, provided that written or oral notice of the change 587
shall be given to all persons who have received or requested 588
specifications not later than ninety-six hours prior to the 589
original time and date fixed for the opening. The board may 590
reject all the bids or accept the lowest and best bid, provided 591
that the successful bidder meets the requirements of section 592
153.54 of the Revised Code when the contract is for the 593
construction, demolition, alteration, repair, or reconstruction 594
of an improvement. 595

(B) The boards of township trustees of any two or more 596
townships, or the legislative authorities of any two or more 597
political subdivisions, or any combination of these, may, 598
through joint action, unite in the joint purchase, lease, lease 599
with an option to purchase, maintenance, use, and operation of 600
~~fire-fighting~~ fire equipment described in division (A) of this 601
section, or for any other purpose designated in sections 505.37 602
to 505.42 of the Revised Code, and may prorate the expense of 603
the joint action on any terms that are mutually agreed upon. 604

(C) The board of township trustees of any township may, by 605
resolution, whenever it is expedient and necessary to guard 606
against the occurrence of fires or to protect the property and 607
lives of the citizens against damages resulting from their 608
occurrence, create a fire district of any portions of the 609
township that it considers necessary. The board may purchase, 610

lease, lease with an option to purchase, or otherwise provide 611
any fire apparatus, mechanical resuscitators, underwater rescue 612
and recovery equipment, or other fire equipment, appliances, 613
materials, fire hydrants, and water supply for fire-fighting and 614
fire and rescue purposes, or may contract for the fire 615
protection for the fire district as provided in section 9.60 of 616
the Revised Code. The fire district so created shall be given a 617
separate name by which it shall be known. 618

Additional unincorporated territory of the township may be 619
added to a fire district upon the board's adoption of a 620
resolution authorizing the addition. A municipal corporation 621
that is within or adjoining the township may be added to a fire 622
district upon the board's adoption of a resolution authorizing 623
the addition and the municipal legislative authority's adoption 624
of a resolution or ordinance requesting the addition of the 625
municipal corporation to the fire district. 626

If the township fire district imposes a tax, additional 627
unincorporated territory of the township or a municipal 628
corporation that is within or adjoining the township shall 629
become part of the fire district only after all of the following 630
have occurred: 631

(1) Adoption by the board of township trustees of a 632
resolution approving the expansion of the territorial limits of 633
the district and, if the resolution proposes to add a municipal 634
corporation, adoption by the municipal legislative authority of 635
a resolution or ordinance requesting the addition of the 636
municipal corporation to the district; 637

(2) Adoption by the board of township trustees of a 638
resolution recommending the extension of the tax to the 639
additional territory; 640

(3) Approval of the tax by the electors of the territory 641
proposed for addition to the district. 642

Each resolution of the board adopted under division (C) (2) 643
of this section shall state the name of the fire district, a 644
description of the territory to be added, and the rate and 645
termination date of the tax, which shall be the rate and 646
termination date of the tax currently in effect in the fire 647
district. 648

The board of trustees shall certify each resolution 649
adopted under division (C) (2) of this section to the board of 650
elections in accordance with section 5705.19 of the Revised 651
Code. The election required under division (C) (3) of this 652
section shall be held, canvassed, and certified in the manner 653
provided for the submission of tax levies under section 5705.25 654
of the Revised Code, except that the question appearing on the 655
ballot shall read: 656

"Shall the territory within 657
(description of the proposed territory to be added) be added 658
to (name) fire district, and a property 659
tax at a rate of taxation not exceeding (here insert tax 660
rate) be in effect for (here insert the number of 661
years the tax is to be in effect or "a continuing period of 662
time," as applicable)?" 663

If the question is approved by at least a majority of the 664
electors voting on it, the joinder shall be effective as of the 665
first day of July of the year following approval, and on that 666
date, the township fire district tax shall be extended to the 667
taxable property within the territory that has been added. If 668
the territory that has been added is a municipal corporation and 669
if it had adopted a tax levy for fire purposes, the levy is 670

terminated on the effective date of the joinder. 671

Any municipal corporation may withdraw from a township 672
fire district created under division (C) of this section by the 673
adoption by the municipal legislative authority of a resolution 674
or ordinance ordering withdrawal. On the first day of July of 675
the year following the adoption of the resolution or ordinance 676
of withdrawal, the municipal corporation withdrawing ceases to 677
be a part of the district, and the power of the fire district to 678
levy a tax upon taxable property in the withdrawing municipal 679
corporation terminates, except that the fire district shall 680
continue to levy and collect taxes for the payment of 681
indebtedness within the territory of the fire district as it was 682
composed at the time the indebtedness was incurred. 683

Upon the withdrawal of any municipal corporation from a 684
township fire district created under division (C) of this 685
section, the county auditor shall ascertain, apportion, and 686
order a division of the funds on hand, moneys and taxes in the 687
process of collection except for taxes levied for the payment of 688
indebtedness, credits, and real and personal property, either in 689
money or in kind, on the basis of the valuation of the 690
respective tax duplicates of the withdrawing municipal 691
corporation and the remaining territory of the fire district. 692

A board of township trustees may remove unincorporated 693
territory of the township from the fire district upon the 694
adoption of a resolution authorizing the removal. On the first 695
day of July of the year following the adoption of the 696
resolution, the unincorporated township territory described in 697
the resolution ceases to be a part of the district, and the 698
power of the fire district to levy a tax upon taxable property 699
in that territory terminates, except that the fire district 700

shall continue to levy and collect taxes for the payment of 701
indebtedness within the territory of the fire district as it was 702
composed at the time the indebtedness was incurred. 703

(D) The board of township trustees of any township, the 704
board of fire district trustees of a fire district created under 705
section 505.371 of the Revised Code, or the legislative 706
authority of any municipal corporation may purchase, lease, or 707
lease with an option to purchase the necessary ~~fire fighting~~ 708
fire equipment described in division (A) of this section, 709
buildings, and sites for the township, fire district, or 710
municipal corporation and issue securities for that purpose with 711
maximum maturities as provided in section 133.20 of the Revised 712
Code. The board of township trustees, board of fire district 713
trustees, or legislative authority may also construct any 714
buildings necessary to house ~~fire fighting~~ fire equipment and 715
issue securities for that purpose with maximum maturities as 716
provided in section 133.20 of the Revised Code. 717

The board of township trustees, board of fire district 718
trustees, or legislative authority may issue the securities of 719
the township, fire district, or municipal corporation, signed by 720
the board or designated officer of the municipal corporation and 721
attested by the signature of the township fiscal officer, fire 722
district clerk, or municipal clerk, covering any deferred 723
payments and payable at the times provided, which securities 724
shall bear interest not to exceed the rate determined as 725
provided in section 9.95 of the Revised Code, and shall not be 726
subject to Chapter 133. of the Revised Code. The legislation 727
authorizing the issuance of the securities shall provide for 728
levying and collecting annually by taxation, amounts sufficient 729
to pay the interest on and principal of the securities. The 730
securities shall be offered for sale on the open market or given 731

to the vendor or contractor if no sale is made. 732

Section 505.40 of the Revised Code does not apply to any 733
securities issued, or any lease with an option to purchase 734
entered into, in accordance with this division. 735

(E) A board of township trustees of any township or a 736
board of fire district trustees of a fire district created under 737
section 505.371 of the Revised Code may purchase a policy or 738
policies of liability insurance for the officers, employees, and 739
appointees of the fire department, fire district, or joint fire 740
district governed by the board that includes personal injury 741
liability coverage as to the civil liability of those officers, 742
employees, and appointees for false arrest, detention, or 743
imprisonment, malicious prosecution, libel, slander, defamation 744
or other violation of the right of privacy, wrongful entry or 745
eviction, or other invasion of the right of private occupancy, 746
arising out of the performance of their duties. 747

When a board of township trustees cannot, by deed of gift 748
or by purchase and upon terms it considers reasonable, procure 749
land for a township fire station that is needed in order to 750
respond in reasonable time to a fire or medical emergency, the 751
board may appropriate land for that purpose under sections 752
163.01 to 163.22 of the Revised Code. If it is necessary to 753
acquire additional adjacent land for enlarging or improving the 754
fire station, the board may purchase, appropriate, or accept a 755
deed of gift for the land for these purposes. 756

(F) As used in this division, "emergency medical service 757
organization" has the same meaning as in section 4766.01 of the 758
Revised Code. 759

A board of township trustees, by adoption of an 760

appropriate resolution, may choose to have the state board of 761
emergency medical, fire, and transportation services license any 762
emergency medical service organization it operates. If the board 763
adopts such a resolution, Chapter 4766. of the Revised Code, 764
except for sections 4766.06 and 4766.99 of the Revised Code, 765
applies to the organization. All rules adopted under the 766
applicable sections of that chapter also apply to the 767
organization. A board of township trustees, by adoption of an 768
appropriate resolution, may remove its emergency medical service 769
organization from the jurisdiction of the state board of 770
emergency medical, fire, and transportation services. 771

Sec. 505.39. The board of township trustees may, in any 772
year, levy a sufficient tax upon all taxable property in the 773
township or in a fire district, to provide protection against 774
fire, to provide fire and rescue services, to provide and 775
maintain fire apparatus, mechanical resuscitators, underwater 776
rescue and recovery equipment, and other fire equipment and 777
appliances, buildings and sites ~~for apparatus and appliances~~ 778
~~therefor,~~ sources of water supply, and materials ~~for such water~~ 779
~~supply therefor,~~ to establish and maintain lines of fire-alarm 780
~~telegraph communications,~~ and to pay permanent, part-time, or 781
volunteer fire-fighting companies to operate such equipment. 782

Sec. 505.40. No bonds shall be issued by the board of 783
township trustees for the purpose of providing and maintaining 784
fire apparatus, mechanical resuscitators, underwater rescue and 785
recovery equipment, and other fire equipment and appliances, 786
buildings ~~or~~ and sites therefor, sources of water supply and 787
materials therefor, or for the establishment and maintenance of 788
lines of fire-alarm ~~telegraph communications,~~ or for the payment 789
of permanent, part-time, or volunteer fire-fighting companies to 790
operate such equipment, unless approved by vote of the people in 791

a township or fire district in the manner provided by section 792
133.18 of the Revised Code, and in no event in an amount 793
exceeding the greater of one hundred fifty thousand dollars or 794
two per cent of the total value of all property in the township 795
as listed and assessed for taxation. 796

Sec. 505.602. A board of township trustees may procure and 797
pay all or any part of the cost of group life insurance to 798
insure the lives of officers and ~~full-time~~ employees of the 799
township. The amount of group life insurance coverage provided 800
by the board to insure the lives of officers of the township 801
shall not exceed fifty thousand dollars per officer. 802

Sec. 5705.19. This section does not apply to school 803
districts, county school financing districts, or lake facilities 804
authorities. 805

The taxing authority of any subdivision at any time and in 806
any year, by vote of two-thirds of all the members of the taxing 807
authority, may declare by resolution and certify the resolution 808
to the board of elections not less than ninety days before the 809
election upon which it will be voted that the amount of taxes 810
that may be raised within the ten-mill limitation will be 811
insufficient to provide for the necessary requirements of the 812
subdivision and that it is necessary to levy a tax in excess of 813
that limitation for any of the following purposes: 814

(A) For current expenses of the subdivision, except that 815
the total levy for current expenses of a detention facility 816
district or district organized under section 2151.65 of the 817
Revised Code shall not exceed two mills and that the total levy 818
for current expenses of a combined district organized under 819
sections 2151.65 and 2152.41 of the Revised Code shall not 820
exceed four mills; 821

(B) For the payment of debt charges on certain described	822
bonds, notes, or certificates of indebtedness of the subdivision	823
issued subsequent to January 1, 1925;	824
(C) For the debt charges on all bonds, notes, and	825
certificates of indebtedness issued and authorized to be issued	826
prior to January 1, 1925;	827
(D) For a public library of, or supported by, the	828
subdivision under whatever law organized or authorized to be	829
supported;	830
(E) For a municipal university, not to exceed two mills	831
over the limitation of one mill prescribed in section 3349.13 of	832
the Revised Code;	833
(F) For the construction or acquisition of any specific	834
permanent improvement or class of improvements that the taxing	835
authority of the subdivision may include in a single bond issue;	836
(G) For the general construction, reconstruction,	837
resurfacing, and repair of streets, roads, and bridges in	838
municipal corporations, counties, or townships;	839
(H) For parks and recreational purposes;	840
(I) For the purpose of providing and maintaining fire	841
apparatus, <u>mechanical resuscitators, underwater rescue and</u>	842
<u>recovery equipment, or other fire equipment and appliances,</u>	843
buildings, or <u>and sites</u> therefor, or sources of water supply and	844
materials therefor, or <u>for</u> the establishment and maintenance of	845
lines of fire alarm telegraph <u>fire-alarm communications,</u> or <u>for</u>	846
the payment of firefighting companies or permanent, part-time,	847
or volunteer firefighting, emergency medical service,	848
administrative, or communications personnel to operate the same,	849
including the payment of any employer contributions required for	850

such personnel under section 145.48 or 742.34 of the Revised Code, ~~or for~~ the purchase of ambulance equipment, ~~or for~~ the provision of ambulance, paramedic, or other emergency medical services operated by a fire department or firefighting company, or for the payment of other related costs;

(J) For ~~the purpose of~~ providing and maintaining motor vehicles, communications, other equipment, buildings, and sites for such buildings used directly in the operation of a police department, ~~or for~~ the payment of salaries of permanent or part-time police, communications, or administrative personnel to operate the same, including the payment of any employer contributions required for such personnel under section 145.48 or 742.33 of the Revised Code, ~~or for~~ the payment of the costs incurred by townships as a result of contracts made with other political subdivisions in order to obtain police protection, ~~or for~~ the provision of ambulance or emergency medical services operated by a police department, or for the payment of other related costs;

(K) For the maintenance and operation of a county home or detention facility;

(L) For community mental retardation and developmental disabilities programs and services pursuant to Chapter 5126. of the Revised Code, except that the procedure for such levies shall be as provided in section 5705.222 of the Revised Code;

(M) For regional planning;

(N) For a county's share of the cost of maintaining and operating schools, district detention facilities, forestry camps, or other facilities, or any combination thereof, established under section 2151.65 or 2152.41 of the Revised Code

or both of those sections;	880
(O) For providing for flood defense, providing and	881
maintaining a flood wall or pumps, and other purposes to prevent	882
floods;	883
(P) For maintaining and operating sewage disposal plants	884
and facilities;	885
(Q) For the purpose of purchasing, acquiring,	886
constructing, enlarging, improving, equipping, repairing,	887
maintaining, or operating, or any combination of the foregoing,	888
a county transit system pursuant to sections 306.01 to 306.13 of	889
the Revised Code, or of making any payment to a board of county	890
commissioners operating a transit system or a county transit	891
board pursuant to section 306.06 of the Revised Code;	892
(R) For the subdivision's share of the cost of acquiring	893
or constructing any schools, forestry camps, detention	894
facilities, or other facilities, or any combination thereof,	895
under section 2151.65 or 2152.41 of the Revised Code or both of	896
those sections;	897
(S) For the prevention, control, and abatement of air	898
pollution;	899
(T) For maintaining and operating cemeteries;	900
(U) For providing ambulance service, emergency medical	901
service, or both;	902
(V) For providing for the collection and disposal of	903
garbage or refuse, including yard waste;	904
(W) For the payment of the police officer employers'	905
contribution or the firefighter employers' contribution required	906
under sections 742.33 and 742.34 of the Revised Code;	907

(X) For the construction and maintenance of a drainage improvement pursuant to section 6131.52 of the Revised Code;	908 909
(Y) For providing or maintaining senior citizens services or facilities as authorized by section 307.694, 307.85, 505.70, or 505.706 or division (EE) of section 717.01 of the Revised Code;	910 911 912 913
(Z) For the provision and maintenance of zoological park services and facilities as authorized under section 307.76 of the Revised Code;	914 915 916
(AA) For the maintenance and operation of a free public museum of art, science, or history;	917 918
(BB) For the establishment and operation of a 9-1-1 system, as defined in section 128.01 of the Revised Code;	919 920
(CC) For the purpose of acquiring, rehabilitating, or developing rail property or rail service. As used in this division, "rail property" and "rail service" have the same meanings as in section 4981.01 of the Revised Code. This division applies only to a county, township, or municipal corporation.	921 922 923 924 925 926
(DD) For the purpose of acquiring property for, constructing, operating, and maintaining community centers as provided for in section 755.16 of the Revised Code;	927 928 929
(EE) For the creation and operation of an office or joint office of economic development, for any economic development purpose of the office, and to otherwise provide for the establishment and operation of a program of economic development pursuant to sections 307.07 and 307.64 of the Revised Code, or to the extent that the expenses of a county land reutilization corporation organized under Chapter 1724. of the Revised Code	930 931 932 933 934 935 936

are found by the board of county commissioners to constitute the 937
promotion of economic development, for the payment of such 938
operations and expenses; 939

(FF) For the purpose of acquiring, establishing, 940
constructing, improving, equipping, maintaining, or operating, 941
or any combination of the foregoing, a township airport, landing 942
field, or other air navigation facility pursuant to section 943
505.15 of the Revised Code; 944

(GG) For the payment of costs incurred by a township as a 945
result of a contract made with a county pursuant to section 946
505.263 of the Revised Code in order to pay all or any part of 947
the cost of constructing, maintaining, repairing, or operating a 948
water supply improvement; 949

(HH) For a board of township trustees to acquire, other 950
than by appropriation, an ownership interest in land, water, or 951
wetlands, or to restore or maintain land, water, or wetlands in 952
which the board has an ownership interest, not for purposes of 953
recreation, but for the purposes of protecting and preserving 954
the natural, scenic, open, or wooded condition of the land, 955
water, or wetlands against modification or encroachment 956
resulting from occupation, development, or other use, which may 957
be styled as protecting or preserving "greenspace" in the 958
resolution, notice of election, or ballot form. Except as 959
otherwise provided in this division, land is not acquired for 960
purposes of recreation, even if the land is used for 961
recreational purposes, so long as no building, structure, or 962
fixture used for recreational purposes is permanently attached 963
or affixed to the land. Except as otherwise provided in this 964
division, land that previously has been acquired in a township 965
for these greenspace purposes may subsequently be used for 966

recreational purposes if the board of township trustees adopts a 967
resolution approving that use and no building, structure, or 968
fixture used for recreational purposes is permanently attached 969
or affixed to the land. The authorization to use greenspace land 970
for recreational use does not apply to land located in a 971
township that had a population, at the time it passed its first 972
greenspace levy, of more than thirty-eight thousand within a 973
county that had a population, at that time, of at least eight 974
hundred sixty thousand. 975

(II) For the support by a county of a crime victim 976
assistance program that is provided and maintained by a county 977
agency or a private, nonprofit corporation or association under 978
section 307.62 of the Revised Code; 979

(JJ) For any or all of the purposes set forth in divisions 980
(I) and (J) of this section. This division applies only to a 981
township. 982

(KK) For a countywide public safety communications system 983
under section 307.63 of the Revised Code. This division applies 984
only to counties. 985

(LL) For the support by a county of criminal justice 986
services under section 307.45 of the Revised Code; 987

(MM) For the purpose of maintaining and operating a jail 988
or other detention facility as defined in section 2921.01 of the 989
Revised Code; 990

(NN) For purchasing, maintaining, or improving, or any 991
combination of the foregoing, real estate on which to hold, and 992
the operating expenses of, agricultural fairs operated by a 993
county agricultural society or independent agricultural society 994
under Chapter 1711. of the Revised Code. This division applies 995

only to a county.	996
(OO) For constructing, rehabilitating, repairing, or	997
maintaining sidewalks, walkways, trails, bicycle pathways, or	998
similar improvements, or acquiring ownership interests in land	999
necessary for the foregoing improvements;	1000
(PP) For both of the purposes set forth in divisions (G)	1001
and (OO) of this section.	1002
(QQ) For both of the purposes set forth in divisions (H)	1003
and (HH) of this section. This division applies only to a	1004
township.	1005
(RR) For the legislative authority of a municipal	1006
corporation, board of county commissioners of a county, or board	1007
of township trustees of a township to acquire agricultural	1008
easements, as defined in section 5301.67 of the Revised Code,	1009
and to supervise and enforce the easements.	1010
(SS) For both of the purposes set forth in divisions (BB)	1011
and (KK) of this section. This division applies only to a	1012
county.	1013
(TT) For the maintenance and operation of a facility that	1014
is organized in whole or in part to promote the sciences and	1015
natural history under section 307.761 of the Revised Code.	1016
(UU) For the creation and operation of a county land	1017
reutilization corporation and for any programs or activities of	1018
the corporation found by the board of directors of the	1019
corporation to be consistent with the purposes for which the	1020
corporation is organized;	1021
(VV) For construction and maintenance of improvements and	1022
expenses of soil and water conservation district programs under	1023

Chapter ~~1515~~. 940. of the Revised Code; 1024

(WW) For the OSU extension fund created under section 1025
3335.35 of the Revised Code for the purposes prescribed under 1026
section 3335.36 of the Revised Code for the benefit of the 1027
citizens of a county. This division applies only to a county. 1028

(XX) For a municipal corporation that withdraws or 1029
proposes by resolution to withdraw from a regional transit 1030
authority under section 306.55 of the Revised Code to provide 1031
transportation services for the movement of persons within, 1032
from, or to the municipal corporation; 1033

(YY) For any combination of the purposes specified in 1034
divisions (NN), (VV), and (WW) of this section. This division 1035
applies only to a county. 1036

The resolution shall be confined to the purpose or 1037
purposes described in one division of this section, to which the 1038
revenue derived therefrom shall be applied. The existence in any 1039
other division of this section of authority to levy a tax for 1040
any part or all of the same purpose or purposes does not 1041
preclude the use of such revenues for any part of the purpose or 1042
purposes of the division under which the resolution is adopted. 1043

The resolution shall specify the amount of the increase in 1044
rate that it is necessary to levy, the purpose of that increase 1045
in rate, and the number of years during which the increase in 1046
rate shall be in effect, which may or may not include a levy 1047
upon the duplicate of the current year. The number of years may 1048
be any number not exceeding five, except as follows: 1049

(1) When the additional rate is for the payment of debt 1050
charges, the increased rate shall be for the life of the 1051
indebtedness. 1052

(2) When the additional rate is for any of the following, 1053
the increased rate shall be for a continuing period of time: 1054

(a) For the current expenses for a detention facility 1055
district, a district organized under section 2151.65 of the 1056
Revised Code, or a combined district organized under sections 1057
2151.65 and 2152.41 of the Revised Code; 1058

(b) For providing a county's share of the cost of 1059
maintaining and operating schools, district detention 1060
facilities, forestry camps, or other facilities, or any 1061
combination thereof, established under section 2151.65 or 1062
2152.41 of the Revised Code or under both of those sections. 1063

(3) When the additional rate is for either of the 1064
following, the increased rate may be for a continuing period of 1065
time: 1066

(a) For the purposes set forth in division (I), (J), (U), 1067
or (KK) of this section; 1068

(b) For the maintenance and operation of a joint 1069
recreation district. 1070

(4) When the increase is for the purpose or purposes set 1071
forth in division (D), (G), (H), (T), (Z), (CC), or (PP) of this 1072
section, the tax levy may be for any specified number of years 1073
or for a continuing period of time, as set forth in the 1074
resolution. 1075

A levy for one of the purposes set forth in division (G), 1076
(I), (J), or (U) of this section may be reduced pursuant to 1077
section 5705.261 or 5705.31 of the Revised Code. A levy for one 1078
of the purposes set forth in division (G), (I), (J), or (U) of 1079
this section may also be terminated or permanently reduced by 1080
the taxing authority if it adopts a resolution stating that the 1081

continuance of the levy is unnecessary and the levy shall be 1082
terminated or that the millage is excessive and the levy shall 1083
be decreased by a designated amount. 1084

A resolution of a detention facility district, a district 1085
organized under section 2151.65 of the Revised Code, or a 1086
combined district organized under both sections 2151.65 and 1087
2152.41 of the Revised Code may include both current expenses 1088
and other purposes, provided that the resolution shall apportion 1089
the annual rate of levy between the current expenses and the 1090
other purpose or purposes. The apportionment need not be the 1091
same for each year of the levy, but the respective portions of 1092
the rate actually levied each year for the current expenses and 1093
the other purpose or purposes shall be limited by the 1094
apportionment. 1095

Whenever a board of county commissioners, acting either as 1096
the taxing authority of its county or as the taxing authority of 1097
a sewer district or subdistrict created under Chapter 6117. of 1098
the Revised Code, by resolution declares it necessary to levy a 1099
tax in excess of the ten-mill limitation for the purpose of 1100
constructing, improving, or extending sewage disposal plants or 1101
sewage systems, the tax may be in effect for any number of years 1102
not exceeding twenty, and the proceeds of the tax, 1103
notwithstanding the general provisions of this section, may be 1104
used to pay debt charges on any obligations issued and 1105
outstanding on behalf of the subdivision for the purposes 1106
enumerated in this paragraph, provided that any such obligations 1107
have been specifically described in the resolution. 1108

A resolution adopted by the legislative authority of a 1109
municipal corporation that is for the purpose in division (XX) 1110
of this section may be combined with the purpose provided in 1111

section 306.55 of the Revised Code, by vote of two-thirds of all 1112
members of the legislative authority. The legislative authority 1113
may certify the resolution to the board of elections as a 1114
combined question. The question appearing on the ballot shall be 1115
as provided in section 5705.252 of the Revised Code. 1116

The resolution shall go into immediate effect upon its 1117
passage, and no publication of the resolution is necessary other 1118
than that provided for in the notice of election 1119

When the electors of a subdivision or, in the case of a 1120
qualifying library levy for the support of a library association 1121
or private corporation, the electors of the association library 1122
district, have approved a tax levy under this section, the 1123
taxing authority of the subdivision may anticipate a fraction of 1124
the proceeds of the levy and issue anticipation notes in 1125
accordance with section 5705.191 or 5705.193 of the Revised 1126
Code. 1127

Sec. 5709.40. (A) As used in this section: 1128

(1) "Blighted area" and "impacted city" have the same 1129
meanings as in section 1728.01 of the Revised Code. 1130

(2) "Business day" means a day of the week excluding 1131
Saturday, Sunday, and a legal holiday as defined under section 1132
1.14 of the Revised Code. 1133

(3) "Housing renovation" means a project carried out for 1134
residential purposes. 1135

(4) "Improvement" means the increase in the assessed value 1136
of any real property that would first appear on the tax list and 1137
duplicate of real and public utility property after the 1138
effective date of an ordinance adopted under this section were 1139
it not for the exemption granted by that ordinance. 1140

(5) "Incentive district" means an area not more than three 1141
hundred acres in size enclosed by a continuous boundary in which 1142
a project is being, or will be, undertaken and having one or 1143
more of the following distress characteristics: 1144

(a) At least fifty-one per cent of the residents of the 1145
district have incomes of less than eighty per cent of the median 1146
income of residents of the political subdivision in which the 1147
district is located, as determined in the same manner specified 1148
under section 119(b) of the "Housing and Community Development 1149
Act of 1974," 88 Stat. 633, 42 U.S.C. 5318, as amended; 1150

(b) The average rate of unemployment in the district 1151
during the most recent twelve-month period for which data are 1152
available is equal to at least one hundred fifty per cent of the 1153
average rate of unemployment for this state for the same period. 1154

(c) At least twenty per cent of the people residing in the 1155
district live at or below the poverty level as defined in the 1156
federal Housing and Community Development Act of 1974, 42 U.S.C. 1157
5301, as amended, and regulations adopted pursuant to that act. 1158

(d) The district is a blighted area. 1159

(e) The district is in a situational distress area as 1160
designated by the director of development services under 1161
division (F) of section 122.23 of the Revised Code. 1162

(f) As certified by the engineer for the political 1163
subdivision, the public infrastructure serving the district is 1164
inadequate to meet the development needs of the district as 1165
evidenced by a written economic development plan or urban 1166
renewal plan for the district that has been adopted by the 1167
legislative authority of the subdivision. 1168

(g) The district is comprised entirely of unimproved land 1169

that is located in a distressed area as defined in section 1170
122.23 of the Revised Code. 1171

(6) "Project" means development activities undertaken on 1172
one or more parcels, including, but not limited to, 1173
construction, expansion, and alteration of buildings or 1174
structures, demolition, remediation, and site development, and 1175
any building or structure that results from those activities. 1176

(7) "Public infrastructure improvement" includes, but is 1177
not limited to, public roads and highways; water and sewer 1178
lines; the continued maintenance of those public roads and 1179
highways and water and sewer lines; environmental remediation; 1180
land acquisition, including acquisition in aid of industry, 1181
commerce, distribution, or research; demolition, including 1182
demolition on private property when determined to be necessary 1183
for economic development purposes; stormwater and flood 1184
remediation projects, including such projects on private 1185
property when determined to be necessary for public health, 1186
safety, and welfare; the provision of gas, electric, and 1187
communications service facilities, including the provision of 1188
gas or electric service facilities owned by nongovernmental 1189
entities when such improvements are determined to be necessary 1190
for economic development purposes; and the enhancement of public 1191
waterways through improvements that allow for greater public 1192
access. 1193

(B) The legislative authority of a municipal corporation, 1194
by ordinance, may declare improvements to certain parcels of 1195
real property located in the municipal corporation to be a 1196
public purpose. Improvements with respect to a parcel that is 1197
used or to be used for residential purposes may be declared a 1198
public purpose under this division only if the parcel is located 1199

in a blighted area of an impacted city. For this purpose, 1200
"parcel that is used or to be used for residential purposes" 1201
means a parcel that, as improved, is used or to be used for 1202
purposes that would cause the tax commissioner to classify the 1203
parcel as residential property in accordance with rules adopted 1204
by the commissioner under section 5713.041 of the Revised Code. 1205
Except with the approval under division (D) of this section of 1206
the board of education of each city, local, or exempted village 1207
school district within which the improvements are located, not 1208
more than seventy-five per cent of an improvement thus declared 1209
to be a public purpose may be exempted from real property 1210
taxation for a period of not more than ten years. The ordinance 1211
shall specify the percentage of the improvement to be exempted 1212
from taxation and the life of the exemption. 1213

An ordinance adopted or amended under this division shall 1214
designate the specific public infrastructure improvements made, 1215
to be made, or in the process of being made by the municipal 1216
corporation that directly benefit, or that once made will 1217
directly benefit, the parcels for which improvements are 1218
declared to be a public purpose. The service payments provided 1219
for in section 5709.42 of the Revised Code shall be used to 1220
finance the public infrastructure improvements designated in the 1221
ordinance, for the purpose described in division (D)(1) of this 1222
section or as provided in section 5709.43 of the Revised Code. 1223

(C)(1) The legislative authority of a municipal 1224
corporation may adopt an ordinance creating an incentive 1225
district and declaring improvements to parcels within the 1226
district to be a public purpose and, except as provided in 1227
division (F) of this section, exempt from taxation as provided 1228
in this section, but no legislative authority of a municipal 1229
corporation that has a population that exceeds twenty-five 1230

thousand, as shown by the most recent federal decennial census, 1231
shall adopt an ordinance that creates an incentive district if 1232
the sum of the taxable value of real property in the proposed 1233
district for the preceding tax year and the taxable value of all 1234
real property in the municipal corporation that would have been 1235
taxable in the preceding year were it not for the fact that the 1236
property was in an existing incentive district and therefore 1237
exempt from taxation exceeds twenty-five per cent of the taxable 1238
value of real property in the municipal corporation for the 1239
preceding tax year. The ordinance shall delineate the boundary 1240
of the district and specifically identify each parcel within the 1241
district. A district may not include any parcel that is or has 1242
been exempted from taxation under division (B) of this section 1243
or that is or has been within another district created under 1244
this division. An ordinance may create more than one such 1245
district, and more than one ordinance may be adopted under 1246
division (C) (1) of this section. 1247

(2) Not later than thirty days prior to adopting an 1248
ordinance under division (C) (1) of this section, if the 1249
municipal corporation intends to apply for exemptions from 1250
taxation under section 5709.911 of the Revised Code on behalf of 1251
owners of real property located within the proposed incentive 1252
district, the legislative authority of a municipal corporation 1253
shall conduct a public hearing on the proposed ordinance. Not 1254
later than thirty days prior to the public hearing, the 1255
legislative authority shall give notice of the public hearing 1256
and the proposed ordinance by first class mail to every real 1257
property owner whose property is located within the boundaries 1258
of the proposed incentive district that is the subject of the 1259
proposed ordinance. 1260

(3) (a) An ordinance adopted under division (C) (1) of this 1261

section shall specify the life of the incentive district and the 1262
percentage of the improvements to be exempted, shall designate 1263
the public infrastructure improvements made, to be made, or in 1264
the process of being made, that benefit or serve, or, once made, 1265
will benefit or serve parcels in the district. The ordinance 1266
also shall identify one or more specific projects being, or to 1267
be, undertaken in the district that place additional demand on 1268
the public infrastructure improvements designated in the 1269
ordinance. The project identified may, but need not be, the 1270
project under division (C) (3) (b) of this section that places 1271
real property in use for commercial or industrial purposes. 1272
Except as otherwise permitted under that division, the service 1273
payments provided for in section 5709.42 of the Revised Code 1274
shall be used to finance the designated public infrastructure 1275
improvements, for the purpose described in division (D) (1) or 1276
(E) of this section, or as provided in section 5709.43 of the 1277
Revised Code. 1278

An ordinance adopted under division (C) (1) of this section 1279
on or after March 30, 2006, shall not designate police or fire 1280
equipment as public infrastructure improvements, and no service 1281
payment provided for in section 5709.42 of the Revised Code and 1282
received by the municipal corporation under the ordinance shall 1283
be used for police or fire equipment. 1284

(b) An ordinance adopted under division (C) (1) of this 1285
section may authorize the use of service payments provided for 1286
in section 5709.42 of the Revised Code for the purpose of 1287
housing renovations within the incentive district, provided that 1288
the ordinance also designates public infrastructure improvements 1289
that benefit or serve the district, and that a project within 1290
the district places real property in use for commercial or 1291
industrial purposes. Service payments may be used to finance or 1292

support loans, deferred loans, and grants to persons for the 1293
purpose of housing renovations within the district. The 1294
ordinance shall designate the parcels within the district that 1295
are eligible for housing renovation. The ordinance shall state 1296
separately the amounts or the percentages of the expected 1297
aggregate service payments that are designated for each public 1298
infrastructure improvement and for the general purpose of 1299
housing renovations. 1300

(4) Except with the approval of the board of education of 1301
each city, local, or exempted village school district within the 1302
territory of which the incentive district is or will be located, 1303
and subject to division (E) of this section, the life of an 1304
incentive district shall not exceed ten years, and the 1305
percentage of improvements to be exempted shall not exceed 1306
seventy-five per cent. With approval of the board of education, 1307
the life of a district may be not more than thirty years, and 1308
the percentage of improvements to be exempted may be not more 1309
than one hundred per cent. The approval of a board of education 1310
shall be obtained in the manner provided in division (D) of this 1311
section. 1312

(D) (1) If the ordinance declaring improvements to a parcel 1313
to be a public purpose or creating an incentive district 1314
specifies that payments in lieu of taxes provided for in section 1315
5709.42 of the Revised Code shall be paid to the city, local, or 1316
exempted village, and joint vocational school district in which 1317
the parcel or incentive district is located in the amount of the 1318
taxes that would have been payable to the school district if the 1319
improvements had not been exempted from taxation, the percentage 1320
of the improvement that may be exempted from taxation may exceed 1321
seventy-five per cent, and the exemption may be granted for up 1322
to thirty years, without the approval of the board of education 1323

as otherwise required under division (D) (2) of this section. 1324

(2) Improvements with respect to a parcel may be exempted 1325
from taxation under division (B) of this section, and 1326
improvements to parcels within an incentive district may be 1327
exempted from taxation under division (C) of this section, for 1328
up to ten years or, with the approval under this paragraph of 1329
the board of education of the city, local, or exempted village 1330
school district within which the parcel or district is located, 1331
for up to thirty years. The percentage of the improvement 1332
exempted from taxation may, with such approval, exceed seventy- 1333
five per cent, but shall not exceed one hundred per cent. Not 1334
later than forty-five business days prior to adopting an 1335
ordinance under this section declaring improvements to be a 1336
public purpose that is subject to approval by a board of 1337
education under this division, the legislative authority shall 1338
deliver to the board of education a notice stating its intent to 1339
adopt an ordinance making that declaration. The notice regarding 1340
improvements with respect to a parcel under division (B) of this 1341
section shall identify the parcels for which improvements are to 1342
be exempted from taxation, provide an estimate of the true value 1343
in money of the improvements, specify the period for which the 1344
improvements would be exempted from taxation and the percentage 1345
of the improvement that would be exempted, and indicate the date 1346
on which the legislative authority intends to adopt the 1347
ordinance. The notice regarding improvements to parcels within 1348
an incentive district under division (C) of this section shall 1349
delineate the boundaries of the district, specifically identify 1350
each parcel within the district, identify each anticipated 1351
improvement in the district, provide an estimate of the true 1352
value in money of each such improvement, specify the life of the 1353
district and the percentage of improvements that would be 1354

exempted, and indicate the date on which the legislative 1355
authority intends to adopt the ordinance. The board of 1356
education, by resolution adopted by a majority of the board, may 1357
approve the exemption for the period or for the exemption 1358
percentage specified in the notice; may disapprove the exemption 1359
for the number of years in excess of ten, may disapprove the 1360
exemption for the percentage of the improvement to be exempted 1361
in excess of seventy-five per cent, or both; or may approve the 1362
exemption on the condition that the legislative authority and 1363
the board negotiate an agreement providing for compensation to 1364
the school district equal in value to a percentage of the amount 1365
of taxes exempted in the eleventh and subsequent years of the 1366
exemption period or, in the case of exemption percentages in 1367
excess of seventy-five per cent, compensation equal in value to 1368
a percentage of the taxes that would be payable on the portion 1369
of the improvement in excess of seventy-five per cent were that 1370
portion to be subject to taxation, or other mutually agreeable 1371
compensation. If an agreement is negotiated between the 1372
legislative authority and the board to compensate the school 1373
district for all or part of the taxes exempted, including 1374
agreements for payments in lieu of taxes under section 5709.42 1375
of the Revised Code, the legislative authority shall compensate 1376
the joint vocational school district within which the parcel or 1377
district is located at the same rate and under the same terms 1378
received by the city, local, or exempted village school 1379
district. 1380

(3) The board of education shall certify its resolution to 1381
the legislative authority not later than fourteen days prior to 1382
the date the legislative authority intends to adopt the 1383
ordinance as indicated in the notice. If the board of education 1384
and the legislative authority negotiate a mutually acceptable 1385

compensation agreement, the ordinance may declare the 1386
improvements a public purpose for the number of years specified 1387
in the ordinance or, in the case of exemption percentages in 1388
excess of seventy-five per cent, for the exemption percentage 1389
specified in the ordinance. In either case, if the board and the 1390
legislative authority fail to negotiate a mutually acceptable 1391
compensation agreement, the ordinance may declare the 1392
improvements a public purpose for not more than ten years, and 1393
shall not exempt more than seventy-five per cent of the 1394
improvements from taxation. If the board fails to certify a 1395
resolution to the legislative authority within the time 1396
prescribed by this division, the legislative authority thereupon 1397
may adopt the ordinance and may declare the improvements a 1398
public purpose for up to thirty years, or, in the case of 1399
exemption percentages proposed in excess of seventy-five per 1400
cent, for the exemption percentage specified in the ordinance. 1401
The legislative authority may adopt the ordinance at any time 1402
after the board of education certifies its resolution approving 1403
the exemption to the legislative authority, or, if the board 1404
approves the exemption on the condition that a mutually 1405
acceptable compensation agreement be negotiated, at any time 1406
after the compensation agreement is agreed to by the board and 1407
the legislative authority. 1408

(4) If a board of education has adopted a resolution 1409
waiving its right to approve exemptions from taxation under this 1410
section and the resolution remains in effect, approval of 1411
exemptions by the board is not required under division (D) of 1412
this section. If a board of education has adopted a resolution 1413
allowing a legislative authority to deliver the notice required 1414
under division (D) of this section fewer than forty-five 1415
business days prior to the legislative authority's adoption of 1416

the ordinance, the legislative authority shall deliver the 1417
notice to the board not later than the number of days prior to 1418
such adoption as prescribed by the board in its resolution. If a 1419
board of education adopts a resolution waiving its right to 1420
approve agreements or shortening the notification period, the 1421
board shall certify a copy of the resolution to the legislative 1422
authority. If the board of education rescinds such a resolution, 1423
it shall certify notice of the rescission to the legislative 1424
authority. 1425

(5) If the legislative authority is not required by 1426
division (D) of this section to notify the board of education of 1427
the legislative authority's intent to declare improvements to be 1428
a public purpose, the legislative authority shall comply with 1429
the notice requirements imposed under section 5709.83 of the 1430
Revised Code, unless the board has adopted a resolution under 1431
that section waiving its right to receive such a notice. 1432

(E) (1) If a proposed ordinance under division (C) (1) of 1433
this section exempts improvements with respect to a parcel 1434
within an incentive district for more than ten years, or the 1435
percentage of the improvement exempted from taxation exceeds 1436
seventy-five per cent, not later than forty-five business days 1437
prior to adopting the ordinance the legislative authority of the 1438
municipal corporation shall deliver to the board of county 1439
commissioners of the county within which the incentive district 1440
will be located a notice that states its intent to adopt an 1441
ordinance creating an incentive district. The notice shall 1442
include a copy of the proposed ordinance, identify the parcels 1443
for which improvements are to be exempted from taxation, provide 1444
an estimate of the true value in money of the improvements, 1445
specify the period of time for which the improvements would be 1446
exempted from taxation, specify the percentage of the 1447

improvements that would be exempted from taxation, and indicate 1448
the date on which the legislative authority intends to adopt the 1449
ordinance. 1450

(2) The board of county commissioners, by resolution 1451
adopted by a majority of the board, may object to the exemption 1452
for the number of years in excess of ten, may object to the 1453
exemption for the percentage of the improvement to be exempted 1454
in excess of seventy-five per cent, or both. If the board of 1455
county commissioners objects, the board may negotiate a mutually 1456
acceptable compensation agreement with the legislative 1457
authority. In no case shall the compensation provided to the 1458
board exceed the property taxes forgone due to the exemption. If 1459
the board of county commissioners objects, and the board and 1460
legislative authority fail to negotiate a mutually acceptable 1461
compensation agreement, the ordinance adopted under division (C) 1462
(1) of this section shall provide to the board compensation in 1463
the eleventh and subsequent years of the exemption period equal 1464
in value to not more than fifty per cent of the taxes that would 1465
be payable to the county or, if the board's objection includes 1466
an objection to an exemption percentage in excess of seventy- 1467
five per cent, compensation equal in value to not more than 1468
fifty per cent of the taxes that would be payable to the county, 1469
on the portion of the improvement in excess of seventy-five per 1470
cent, were that portion to be subject to taxation. The board of 1471
county commissioners shall certify its resolution to the 1472
legislative authority not later than thirty days after receipt 1473
of the notice. 1474

(3) If the board of county commissioners does not object 1475
or fails to certify its resolution objecting to an exemption 1476
within thirty days after receipt of the notice, the legislative 1477
authority may adopt the ordinance, and no compensation shall be 1478

provided to the board of county commissioners. If the board 1479
timely certifies its resolution objecting to the ordinance, the 1480
legislative authority may adopt the ordinance at any time after 1481
a mutually acceptable compensation agreement is agreed to by the 1482
board and the legislative authority, or, if no compensation 1483
agreement is negotiated, at any time after the legislative 1484
authority agrees in the proposed ordinance to provide 1485
compensation to the board of fifty per cent of the taxes that 1486
would be payable to the county in the eleventh and subsequent 1487
years of the exemption period or on the portion of the 1488
improvement in excess of seventy-five per cent, were that 1489
portion to be subject to taxation. 1490

(F) Service payments in lieu of taxes that are 1491
attributable to any amount by which the effective tax rate of 1492
either a renewal levy with an increase or a replacement levy 1493
exceeds the effective tax rate of the levy renewed or replaced, 1494
or that are attributable to an additional levy, for a levy 1495
authorized by the voters for any of the following purposes on or 1496
after January 1, 2006, and which are provided pursuant to an 1497
ordinance creating an incentive district under division (C) (1) 1498
of this section that is adopted on or after January 1, 2006, 1499
shall be distributed to the appropriate taxing authority as 1500
required under division (C) of section 5709.42 of the Revised 1501
Code in an amount equal to the amount of taxes from that 1502
additional levy or from the increase in the effective tax rate 1503
of such renewal or replacement levy that would have been payable 1504
to that taxing authority from the following levies were it not 1505
for the exemption authorized under division (C) of this section: 1506

(1) A tax levied under division (L) of section 5705.19 or 1507
section 5705.191 of the Revised Code for community mental 1508
retardation and developmental disabilities programs and services 1509

pursuant to Chapter 5126. of the Revised Code;	1510
(2) A tax levied under division (Y) of section 5705.19 of the Revised Code for providing or maintaining senior citizens services or facilities;	1511 1512 1513
(3) A tax levied under section 5705.22 of the Revised Code for county hospitals;	1514 1515
(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;	1516 1517 1518 1519
(5) A tax levied under section 5705.23 of the Revised Code for library purposes;	1520 1521
(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;	1522 1523 1524
(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;	1525 1526 1527 1528
(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;	1529 1530 1531
(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;	1532 1533 1534 1535
(10) A tax levied under section 1545.20 or 1545.21 of the Revised Code for park district purposes;	1536 1537

(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;

(12) A tax levied under section 3709.29 of the Revised Code for a general health district program.

(G) An exemption from taxation granted under this section commences with the tax year specified in the ordinance so long as the year specified in the ordinance commences after the effective date of the ordinance. If the ordinance specifies a year commencing before the effective date of the resolution or specifies no year whatsoever, the exemption commences with the tax year in which an exempted improvement first appears on the tax list and duplicate of real and public utility property and that commences after the effective date of the ordinance. In lieu of stating a specific year, the ordinance may provide that the exemption commences in the tax year in which the value of an improvement exceeds a specified amount or in which the construction of one or more improvements is completed, provided that such tax year commences after the effective date of the ordinance. With respect to the exemption of improvements to parcels under division (B) of this section, the ordinance may allow for the exemption to commence in different tax years on a parcel-by-parcel basis, with a separate exemption term specified for each parcel.

Except as otherwise provided in this division, the exemption ends on the date specified in the ordinance as the date the improvement ceases to be a public purpose or the incentive district expires, or ends on the date on which the

public infrastructure improvements and housing renovations are 1568
paid in full from the municipal public improvement tax increment 1569
equivalent fund established under division (A) of section 1570
5709.43 of the Revised Code, whichever occurs first. The 1571
exemption of an improvement with respect to a parcel or within 1572
an incentive district may end on a later date, as specified in 1573
the ordinance, if the legislative authority and the board of 1574
education of the city, local, or exempted village school 1575
district within which the parcel or district is located have 1576
entered into a compensation agreement under section 5709.82 of 1577
the Revised Code with respect to the improvement, and the board 1578
of education has approved the term of the exemption under 1579
division (D) (2) of this section, but in no case shall the 1580
improvement be exempted from taxation for more than thirty 1581
years. Exemptions shall be claimed and allowed in the same 1582
manner as in the case of other real property exemptions. If an 1583
exemption status changes during a year, the procedure for the 1584
apportionment of the taxes for that year is the same as in the 1585
case of other changes in tax exemption status during the year. 1586

(H) Additional municipal financing of public 1587
infrastructure improvements and housing renovations may be 1588
provided by any methods that the municipal corporation may 1589
otherwise use for financing such improvements or renovations. If 1590
the municipal corporation issues bonds or notes to finance the 1591
public infrastructure improvements and housing renovations and 1592
pledges money from the municipal public improvement tax 1593
increment equivalent fund to pay the interest on and principal 1594
of the bonds or notes, the bonds or notes are not subject to 1595
Chapter 133. of the Revised Code. 1596

(I) The municipal corporation, not later than fifteen days 1597
after the adoption of an ordinance under this section, shall 1598

submit to the director of development services a copy of the 1599
ordinance. On or before the thirty-first day of March of each 1600
year, the municipal corporation shall submit a status report to 1601
the director of development services. The report shall indicate, 1602
in the manner prescribed by the director, the progress of the 1603
project during each year that an exemption remains in effect, 1604
including a summary of the receipts from service payments in 1605
lieu of taxes; expenditures of money from the funds created 1606
under section 5709.43 of the Revised Code; a description of the 1607
public infrastructure improvements and housing renovations 1608
financed with such expenditures; and a quantitative summary of 1609
changes in employment and private investment resulting from each 1610
project. 1611

(J) Nothing in this section shall be construed to prohibit 1612
a legislative authority from declaring to be a public purpose 1613
improvements with respect to more than one parcel. 1614

(K) If a parcel is located in a new community district in 1615
which the new community authority imposes a community 1616
development charge on the basis of rentals received from leases 1617
of real property as described in division (L) (2) of section 1618
349.01 of the Revised Code, the parcel may not be exempted from 1619
taxation under this section. 1620

Section 2. That existing sections 121.22, 504.01, 505.27, 1621
505.29, 505.31, 505.37, 505.39, 505.40, 505.602, 5705.19, and 1622
5709.40 and section 5571.11 of the Revised Code are hereby 1623
repealed. 1624

Section 3. The amendment by this act of section 5705.19 of 1625
the Revised Code applies to tax levies approved by the voters at 1626
an election held before, on, or after the effective date of this 1627
section. 1628