

As Introduced

134th General Assembly

Regular Session

2021-2022

H. B. No. 501

Representative Hall

Cosponsors: Representatives Seitz, Schmidt, Miller, J., Carfagna



A BILL

To amend sections 307.204, 503.01, 505.10, 505.266, 1
505.82, 505.89, 4113.52, 5705.21, 5709.41, 2
5709.74, 5709.75, 5709.78, and 5709.85 and to 3
enact sections 505.821, 511.51, 511.52, 511.53, 4
and 5705.231 of the Revised Code to authorize 5
property taxes for school resource officer 6
services and to make various township law 7
changes. 8

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

Section 1. That sections 307.204, 503.01, 505.10, 505.266, 9
505.82, 505.89, 4113.52, 5705.21, 5709.41, 5709.74, 5709.75, 10
5709.78, and 5709.85 be amended and sections 505.821, 511.51, 11
511.52, 511.53, and 5705.231 of the Revised Code be enacted to 12
read as follows: 13

Sec. 307.204. (A) As used in this section: 14

(1) "Concentrated animal feeding facility" and "major 15
concentrated animal feeding facility" have the same meanings as 16
in section 903.01 of the Revised Code. 17

(2) "Facility" means a proposed new or expanded major 18

concentrated animal feeding facility. 19

(3) "Improvement" means the construction, modification, or 20
both of county infrastructure. 21

(B) A person who proposes to do any of the following shall 22
provide written notification as required under division (C) of 23
this section to the board of county commissioners of the county 24
in which a facility is or is to be located: 25

(1) Establish a new major concentrated animal feeding 26
facility; 27

(2) Increase the design capacity of an existing major 28
concentrated animal feeding facility by ten per cent or more in 29
excess of the design capacity set forth in the current permit 30
for construction or modification of the facility or for 31
installation or modification of the disposal system for manure 32
at the facility issued under section 903.02 or division (J) of 33
section 6111.03 of the Revised Code, as applicable; 34

(3) Increase the design capacity of an existing 35
concentrated animal feeding facility by ten per cent or more in 36
excess of the design capacity set forth in the current permit 37
for construction or modification of the facility or for 38
installation or modification of the disposal system for manure 39
at the facility issued under section 903.02 or division (J) of 40
section 6111.03 of the Revised Code, as applicable, and to a 41
design capacity of more than ten times the number of animals 42
specified in any of the categories in division ~~(H)~~ (M) of 43
section 903.01 of the Revised Code. 44

(C) The person shall notify the board in writing by 45
certified or ordinary mail of the proposed construction or 46
expansion of the facility and include the following information: 47

(1) The anticipated travel routes of motor vehicles to and from the facility;	48 49
(2) The anticipated number and weights of motor vehicles traveling to and from the facility.	50 51
(D) At the request of the board, the county engineer may review the written notification and advise the board on both of the following:	52 53 54
(1) Improvements and maintenance of improvements that are reasonably needed in order to accommodate the impact on county infrastructure that is anticipated as a result of the facility, including increased travel or the types of vehicles on county roads;	55 56 57 58 59
(2) The projected costs of the improvements and maintenance.	60 61
Not later than ten days after receiving the written notification, the board may request the person to provide additional reasonable and relevant information regarding the impact of the facility on county infrastructure. The person shall provide the information not later than ten days after the request is made.	62 63 64 65 66 67
(E) (1) Not later than thirty days after the initial written notification is received by the board, the board shall submit to the person its recommendations, if any, concerning the improvements that will be needed as a result of the facility and the cost of those improvements.	68 69 70 71 72
(2) Not later than fifteen days after receipt of the board's recommendations, the person shall notify the board either that the person agrees with the recommendations and will implement them or that the person is submitting reasonable	73 74 75 76

alternative recommendations or modifications to the board. If 77
the person agrees with the recommendations, they shall be 78
considered to be the board's final recommendations. 79

(3) If the board receives alternative recommendations or 80
modifications under division (E)(2) of this section, the board 81
shall select final recommendations and submit them to the person 82
not later than thirty days after the receipt of the alternative 83
recommendations or modifications. 84

(F)(1) The board shall prepare a written, dated statement 85
certifying that the written notification required under this 86
section was submitted and that final recommendations were 87
selected regarding needed improvements and the costs of those 88
improvements. The board shall provide the person with the 89
original of the statement so that the person can include it with 90
the application for a permit to install for the facility as 91
required under division (C)(4) of section 903.02 of the Revised 92
Code. The board shall retain a copy of the statement for its 93
records. 94

(2) If the board fails to prepare a written, dated 95
statement in accordance with division (F)(1) of this section 96
within seventy-five days of receiving the initial written 97
notification by certified mail from the person, the person 98
instead shall file with the application for a permit to install 99
for the facility a notarized affidavit declaring that the person 100
has met the criteria established in this section and that a 101
written, dated statement was not received by the person from the 102
board. 103

(G) If the person receives a written, dated statement from 104
the board as provided in division (F)(1) of this section, the 105
person shall construct, modify, and maintain or finance the 106

construction, modification, and maintenance of improvements as 107
provided in the board's final recommendations and with the 108
approval and oversight of the county engineer. If the person 109
fails to do so, the board shall notify the person either by 110
certified mail or, if the board has record of an internet 111
identifier of record associated with the person, by ordinary 112
mail and by that internet identifier of record that the board 113
intends to initiate mediation with the person if the person 114
remains out of compliance with the final recommendations. 115

The board shall allow sufficient time for the person to 116
apply for and proceed to obtain, for the purpose of financing 117
the construction, modification, or maintenance of the 118
improvements, exemptions from taxation under sections 5709.41, 119
5709.63, 5709.632, 5709.73, and 5709.78 of the Revised Code or 120
state or federal grants that may be available. 121

If the person remains out of compliance with the final 122
recommendations, the board may initiate mediation with the 123
person in order to resolve the differences between them. If 124
mediation fails to resolve the differences, the board and the 125
person first shall attempt to resolve the differences through 126
any legal remedies before seeking redress through a court of 127
common pleas. 128

(H) If the person subsequently submits an application 129
under section 903.02 of the Revised Code for a permit to modify 130
the facility, or if the routes of travel to or from the facility 131
change for any reason other than road construction conducted by 132
the county, the board or the person may request that additional 133
information be provided in writing and shall proceed as provided 134
in this section for the notification and recommendation 135
proceedings. 136

(I) As used in this section, "internet identifier of record" has the same meaning as in section 9.312 of the Revised Code.

Sec. 503.01. Each civil township is a body politic and corporate, for the purpose of enjoying and exercising the rights and privileges conferred upon it by law. It may sue and be sued, plead and be impleaded, and receive and hold real estate by devise or deed, or receive and hold personal property for the benefit of the township for any useful purpose. The board of township trustees shall hold such property in trust for the township for the purpose specified in the devise, bequest, or deed of gift. Such board may also receive any conveyance of real estate to the township, when necessary to secure or pay a debt or claim due such township, and may sell and convey real estate so received. The proceeds of such sale shall be applied to the fund to which such debt or claim belonged. The board of township trustees may acquire real property within the unincorporated territory of the township in order to provide needed public improvements to the property pursuant to section 5709.41 or sections 5709.73 to 5709.75 of the Revised Code. The board of township trustees may enter into contracts with municipal corporations pursuant to section 715.70, 715.71, or 715.72 of the Revised Code, and with counties pursuant to division (D) of section 715.72 of the Revised Code, to create a joint economic development district.

Whenever the board finds it necessary to determine the value of any real property the township owns or proposes to acquire by purchase, lease, or otherwise, the board may employ for reasonable compensation competent appraisers to advise it of the value of the property or expert witnesses to testify to the value in an appropriation proceeding.

Sec. 505.10. (A) The board of township trustees may 168
accept, on behalf of the township, the donation by bequest, 169
devise, deed of gift, or otherwise, of any real or personal 170
property for any township use. When the township has property, 171
including motor vehicles, road machinery, equipment, and tools, 172
that the board, by resolution, finds is not needed for public 173
use, is obsolete, or is unfit for the use for which it was 174
acquired, the board may sell and convey that property or 175
otherwise dispose of it in accordance with this section. Except 176
as otherwise provided in sections 505.08, 505.101, and 505.102 177
of the Revised Code, the sale or other disposition of unneeded, 178
obsolete, or unfit-for-use property shall be made in accordance 179
with one of the following: 180

(1) If the fair market value of property to be sold is, in 181
the opinion of the board, in excess of two thousand five hundred 182
dollars, the sale shall be by public auction or by sealed bid to 183
the highest bidder. The board shall publish notice of the time, 184
place, and manner of the sale once a week for two weeks in a 185
newspaper published, or of general circulation, in the township, 186
and shall post a typewritten or printed notice of the time, 187
place, and manner of the sale in the office of the board for at 188
least ten days prior to the sale. The board may also cause 189
notice to be inserted in trade papers or other publications 190
designated by it or to be distributed by electronic means, 191
including posting the notice on the board's internet web site. 192
If the board posts the notice on its web site, it may eliminate 193
the second notice otherwise required to be published in a 194
newspaper published or of general circulation in the township, 195
provided that the first notice published in such newspaper meets 196
all of the following requirements: 197

(a) It is published at least two weeks before the sale of 198

the property.	199
(b) It includes a statement that the notice is posted on the board's internet web site.	200 201
(c) It includes the internet address of the board's internet web site.	202 203
(d) It includes instructions describing how the notice may be accessed on the board's internet web site.	204 205
If the board conducts the sale of the property by sealed bid, the form of the bid shall be as prescribed by the board, and each bid shall contain the name of the person submitting it. Bids received shall be opened and tabulated at the time stated in the published and posted notices. The property shall be sold to the highest bidder, except that the board may reject all bids and hold another sale, by public auction or sealed bid, in the manner prescribed by this section.	206 207 208 209 210 211 212 213
(2) If the fair market value of property to be sold is, in the opinion of the board, two thousand five hundred dollars or less, the board may do either of the following:	214 215 216
(a) Sell the property by private sale, without advertisement or public notification;	217 218
(b) Donate the property to an eligible nonprofit organization that is located in this state and is exempt from federal income taxation pursuant to 26 U.S.C. 501(a) and (c)(3). Before donating any property under this division, the board shall adopt a resolution expressing its intent to make unneeded, obsolete, or unfit for use township property available to these organizations. The resolution shall include guidelines and procedures the board considers to be necessary to implement the donation program and shall indicate whether the township will	219 220 221 222 223 224 225 226 227

~~conduct the donation program or the board will contract with a representative to conduct it. If a representative is known when the resolution is adopted, the resolution shall provide contact information such as the representative's name, address, and telephone number.~~ 228
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~~The resolution shall include within its procedures a requirement that any nonprofit organization desiring to obtain donated property under this division shall submit a written notice to the board or its representative. The written notice shall include Before donating property, the nonprofit organization shall provide the board evidence that the organization is a nonprofit organization that is located in this state and is exempt from federal income taxation pursuant to 26 U.S.C. 501(a) and (c) (3); a description of the organization's primary purpose; a description of the type or types of property the organization needs; and the name, address, and telephone number of a person designated by the organization's governing board to receive donated property and to serve as its agent.~~ 233
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~~After adoption of the resolution, the board shall publish, in a newspaper of general circulation in the township, notice of its intent to donate unneeded, obsolete, or unfit for use township property to eligible nonprofit organizations. The notice shall include a summary of the information provided in the resolution and shall be published at least twice. A similar notice also shall be posted continually in the board's office. The board may also cause notice to be inserted in trade papers or other publications designated by it or to be distributed by electronic means, including posting the notice on the board's internet web site. If the board posts the notice on its web site, it may eliminate the second notice otherwise required to be published in a newspaper of general circulation in the~~ 246
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~~township, provided that the first notice published in such~~ 259
~~newspaper meets all of the following requirements:~~ 260

~~(i) It is published at least two weeks before the donation~~ 261
~~of the property.~~ 262

~~(ii) It includes a statement that the notice is posted on~~ 263
~~the board's internet web site.~~ 264

~~(iii) It includes the internet address of the board's~~ 265
~~internet web site.~~ 266

~~(iv) It includes instructions describing how the notice~~ 267
~~may be accessed on the board's internet web site.~~ 268

~~The board or its representatives shall maintain a list of~~ 269
~~all nonprofit organizations that notify the board or its~~ 270
~~representative of their desire to obtain donated property under~~ 271
~~this division and that the board or its representative~~ 272
~~determines to be eligible, in accordance with the requirements~~ 273
~~set forth in this section and in the donation program's~~ 274
~~guidelines and procedures, to receive donated property.~~ 275

~~The board or its representative also shall maintain a list~~ 276
~~of all township property the board finds to be unneeded,~~ 277
~~obsolete, or unfit for use and to be available for donation~~ 278
~~under this division. The list shall be posted continually in a~~ 279
~~conspicuous location in the board's office, and, if the township~~ 280
~~maintains a web site on the internet, the list shall be posted~~ 281
~~continually at that web site. An item of property on the list~~ 282
~~shall be donated to the eligible nonprofit organization that~~ 283
~~first declares to the board or its representative its desire to~~ 284
~~obtain the item unless the board previously has established, by~~ 285
~~resolution, a list of eligible nonprofit organizations that~~ 286
~~shall be given priority with respect to the item's donation.~~ 287

~~Priority may be given on the basis that the purposes of a~~ 288
~~nonprofit organization have a direct relationship to specific~~ 289
~~public purposes of programs provided or administered by the~~ 290
~~board. A resolution giving priority to certain nonprofit~~ 291
~~organizations with respect to the donation of an item of~~ 292
~~property shall specify the reasons why the organizations are~~ 293
~~given that priority.~~ 294

(3) If the board finds, by resolution, that the township 295
has motor vehicles, road machinery, equipment, or tools that are 296
not needed or are unfit for public use, and the board wishes to 297
sell the motor vehicles, road machinery, equipment, or tools to 298
the person or firm from which it proposes to purchase other 299
motor vehicles, road machinery, equipment, or tools, the board 300
may offer to sell the motor vehicles, road machinery, equipment, 301
or tools to that person or firm, and to have the selling price 302
credited to the person or firm against the purchase price of 303
other motor vehicles, road machinery, equipment, or tools. 304

(4) If the board advertises for bids for the sale of new 305
motor vehicles, road machinery, equipment, or tools to the 306
township, it may include in the same advertisement a notice of 307
the willingness of the board to accept bids for the purchase of 308
township-owned motor vehicles, road machinery, equipment, or 309
tools that are obsolete or not needed for public use, and to 310
have the amount of those bids subtracted from the selling price 311
of the new motor vehicles, road machinery, equipment, or tools, 312
as a means of determining the lowest responsible bidder. 313

(5) When a township has title to real property, the board 314
of township trustees, by resolution, may authorize the transfer 315
and conveyance of that property to any other political 316
subdivision of the state upon such terms as are agreed to 317

between the board and the legislative authority of that 318
political subdivision. 319

(6) When a township has title to real property and the 320
board of township trustees wishes to sell or otherwise transfer 321
the property, the board, upon a unanimous vote of its members 322
and by resolution, may authorize the transfer and conveyance of 323
that real property to any person upon whatever terms are agreed 324
to between the board and that person. 325

(7) If the board of township trustees determines that 326
township personal property is not needed for public use, or is 327
obsolete or unfit for the use for which it was acquired, and 328
that the property has no value, the board may discard or salvage 329
that property. 330

(B) When the board has offered property at public auction 331
under this section and has not received an acceptable offer, the 332
board, by resolution, may enter into a contract, without 333
advertising or bidding, for the sale of that property. The 334
resolution shall specify a minimum acceptable price and the 335
minimum acceptable terms for the contract. The minimum 336
acceptable price shall not be lower than the minimum price 337
established for the public auction. 338

(C) Members of the board shall consult with the Ohio 339
ethics commission and comply with the provisions of Chapters 340
102. and 2921. of the Revised Code, with respect to any sale or 341
donation under division (A)(2) of this section to a nonprofit 342
organization of which a township trustee, any member of the 343
township trustee's family, or any business associate of the 344
township trustee is a trustee, officer, board member, or 345
employee. 346

(D) Notwithstanding anything to the contrary in division 347
(A) or (B) of this section and regardless of the property's 348
value, the board may sell personal property, including motor 349
vehicles, road machinery, equipment, tools, or supplies, that is 350
not needed for public use, is obsolete, or is unfit for the use 351
for which it was acquired, by internet auction. The board shall 352
adopt, during each calendar year, a resolution expressing its 353
intent to sell that property by internet auction. The resolution 354
shall include a description of how the auctions will be 355
conducted and shall specify the number of days for bidding on 356
the property, which shall be no less than ten days, including 357
Saturdays, Sundays, and legal holidays. The resolution shall 358
indicate whether the township will conduct the auction or the 359
board will contract with a representative to conduct the auction 360
and shall establish the general terms and conditions of sale. If 361
a representative is known when the resolution is adopted, the 362
resolution shall provide contact information such as the 363
representative's name, address, and telephone number. 364

After adoption of the resolution, the board shall publish, 365
in a newspaper of general circulation in the township, notice of 366
its intent to sell unneeded, obsolete, or unfit-for-use township 367
personal property by internet auction. The notice shall include 368
a summary of the information provided in the resolution and 369
shall be published at least twice. A similar notice also shall 370
be posted continually throughout the calendar year in a 371
conspicuous place in the board's office. The board may also 372
cause notice to be inserted in trade papers or other 373
publications designated by it or to be distributed by electronic 374
means, including posting the notice on the board's internet web 375
site. If the board posts the notice on its web site, it may 376
eliminate the second notice otherwise required to be published 377

in a newspaper of general circulation in the township, provided 378
that the first notice published in such newspaper meets all of 379
the following requirements: 380

(1) It is published at least two weeks before the internet 381
auction begins. 382

(2) It includes a statement that the notice is posted on 383
the board's internet web site. 384

(3) It includes the internet address of the board's 385
internet web site. 386

(4) It includes instructions describing how the notice may 387
be accessed on the board's internet web site. 388

When property is to be sold by internet auction, the board 389
or its representative may establish a minimum price that will be 390
accepted for specific items and may establish any other terms 391
and conditions for the particular sale, including requirements 392
for pick-up or delivery, method of payment, and sales tax. This 393
type of information shall be provided on the internet at the 394
time of the auction and may be provided before that time upon 395
request, after the terms and conditions have been determined by 396
the board or its representative. 397

Sec. 505.266. (A) As used in this section: 398

(1) "Concentrated animal feeding facility" and "major 399
concentrated animal feeding facility" have the same meanings as 400
in section 903.01 of the Revised Code. 401

(2) "Facility" means a proposed new or expanded major 402
concentrated animal feeding facility. 403

(3) "Improvement" means the construction, modification, or 404
both of township infrastructure. 405

(B) A person who proposes to do any of the following shall 406
provide written notification as required under division (C) of 407
this section to the board of township trustees of the township 408
in which a facility is or is to be located: 409

(1) Establish a new major concentrated animal feeding 410
facility; 411

(2) Increase the design capacity of an existing major 412
concentrated animal feeding facility by ten per cent or more in 413
excess of the design capacity set forth in the current permit 414
for construction or modification of the facility or for 415
installation or modification of the disposal system for manure 416
at the facility issued under section 903.02 or division (J) of 417
section 6111.03 of the Revised Code, as applicable; 418

(3) Increase the design capacity of an existing 419
concentrated animal feeding facility by ten per cent or more in 420
excess of the design capacity set forth in the current permit 421
for construction or modification of the facility or for 422
installation or modification of the disposal system for manure 423
at the facility issued under section 903.02 or division (J) of 424
section 6111.03 of the Revised Code, as applicable, and to a 425
design capacity of more than ten times the number of animals 426
specified in any of the categories in division (M) of section 427
903.01 of the Revised Code. 428

(C) The person shall notify the board in writing by 429
certified or ordinary mail of the proposed construction or 430
expansion of the facility and include the following information: 431

(1) The anticipated travel routes of motor vehicles to and 432
from the facility; 433

(2) The anticipated number and weights of motor vehicles 434

traveling to and from the facility. 435

(D) At the request of the board, the county engineer may 436
review the written notification and advise the board on both of 437
the following: 438

(1) Improvements and maintenance of improvements that are 439
reasonably needed in order to accommodate the impact on township 440
infrastructure that is anticipated as a result of the facility, 441
including increased travel or the types of vehicles on township 442
roads; 443

(2) The projected costs of the improvements and 444
maintenance. 445

Not later than ten days after receiving the written 446
notification, the board may request the person to provide 447
additional reasonable and relevant information regarding the 448
impact of the facility on township infrastructure. The person 449
shall provide the information not later than ten days after the 450
request is made. 451

(E) (1) Not later than thirty days after the initial 452
written notification is received by the board, the board shall 453
submit to the person its recommendations, if any, concerning the 454
improvements that will be needed as a result of the facility and 455
the cost of those improvements. 456

(2) Not later than fifteen days after receipt of the 457
board's recommendations, the person shall notify the board 458
either that the person agrees with the recommendations and will 459
implement them or that the person is submitting reasonable 460
alternative recommendations or modifications to the board. If 461
the person agrees with the recommendations, they shall be 462
considered to be the board's final recommendations. 463

(3) If the board receives alternative recommendations or 464
modifications under division (E) (2) of this section, the board 465
shall select final recommendations and submit them to the person 466
not later than thirty days after the receipt of the alternative 467
recommendations or modifications. 468

(F) (1) The board shall prepare a written, dated statement 469
certifying that the written notification required under this 470
section was submitted and that final recommendations were 471
selected regarding needed improvements and the costs of those 472
improvements. The board shall provide the person with the 473
original of the statement so that the person can include it with 474
the application for a permit to install for the facility as 475
required under division (C) (5) of section 903.02 of the Revised 476
Code. The board shall retain a copy of the statement for its 477
records. 478

(2) If the board fails to prepare a written, dated 479
statement in accordance with division (F) (1) of this section 480
within seventy-five days of receiving the initial written 481
notification by certified mail from the person, the person 482
instead shall file with the application for a permit to install 483
for the facility a notarized affidavit declaring that the person 484
has met the criteria established in this section and that a 485
written, dated statement was not received by the person from the 486
board. 487

(G) If the person receives a written, dated statement from 488
the board as provided in division (F) (1) of this section, the 489
person shall construct, modify, and maintain or finance the 490
construction, modification, and maintenance of improvements as 491
provided in the board's final recommendations and with the 492
approval and oversight of the county engineer. If the person 493

fails to do so, the board shall notify the person either by 494
certified mail or, if the board has record of an internet 495
identifier of record associated with the person, by ordinary 496
mail and by that internet identifier of record that the board 497
intends to initiate mediation with the person if the person 498
remains out of compliance with the final recommendations. 499

The board shall allow sufficient time for the person to 500
apply for and proceed to obtain, for the purpose of financing 501
the construction, modification, or maintenance of the 502
improvements, exemptions from taxation under sections 5709.41, 503
5709.63, 5709.632, 5709.73, and 5709.78 of the Revised Code or 504
state or federal grants that may be available. 505

If the person remains out of compliance with the final 506
recommendations, the board may initiate mediation with the 507
person in order to resolve the differences between them. If 508
mediation fails to resolve the differences, the board and the 509
person first shall attempt to resolve the differences through 510
any legal remedies before seeking redress through a court of 511
common pleas. 512

(H) If the person subsequently submits an application 513
under section 903.02 of the Revised Code for a permit to modify 514
the facility, or if the routes of travel to or from the facility 515
change for any reason other than road construction conducted by 516
the township, the board or the person may request that 517
additional information be provided in writing and shall proceed 518
as provided in this section for the notification and 519
recommendation proceedings. 520

(I) As used in this section, "internet identifier of 521
record" has the same meaning as in section 9.312 of the Revised 522
Code. 523

Sec. 505.82. (A) <u>As used in this section:</u>	524
<u>"Meeting" has the meaning defined in section 121.22 of the Revised Code.</u>	525
<u>"Undedicated road" means a road that has not been approved and accepted by the board of county commissioners and is not a part of the state, county, or township road systems as provided in section 5535.01 of the Revised Code.</u>	526
<u>"Undedicated road" means a road that has not been approved</u>	527
<u>and accepted by the board of county commissioners and is not a</u>	528
<u>part of the state, county, or township road systems as provided</u>	529
<u>in section 5535.01 of the Revised Code.</u>	530
<u>(B) If a board of township trustees by a unanimous vote</u>	531
<u>or, in the event of the unavoidable absence of one trustee, by</u>	532
<u>an affirmative vote of two trustees adopts a resolution</u>	533
<u>declaring that an emergency exists that threatens life or</u>	534
<u>property within the unincorporated territory of the township or</u>	535
<u>that such an emergency is imminent, the board may exercise the</u>	536
<u>following powers described in divisions (A) (1) and (2) and (B)</u>	537
<u>of this section during the emergency for a period of time not</u>	538
<u>exceeding six months following the adoption of the resolution.</u>	539
<u>The resolution shall state the specific time period for which</u>	540
<u>the emergency powers are in effect-:</u>	541
<u>(1) (a) If an owner of an undedicated road or stream bank</u>	542
<u>in the unincorporated territory of the township has not provided</u>	543
<u>for the removal of snow, ice, debris, or other obstructions from</u>	544
<u>the road or bank, the board may provide for that removal. Prior</u>	545
<u>to providing for the removal, the board shall give, or make a</u>	546
<u>good faith attempt to give, oral notice to the owner or owners</u>	547
<u>of the road or bank of the board's intent to clear the road or</u>	548
<u>bank and to impose a service charge for doing so. The board</u>	549
<u>shall establish just and equitable service charges for the</u>	550
<u>removal to be paid, except as provided in division (B) (1) (b) of</u>	551
<u>this section, by the owners of the road or bank.</u>	552

The board shall keep a record of the costs incurred by the township in removing snow, ice, debris, or other obstructions from the road or bank. The service charges shall be based on these costs and shall be in an amount sufficient to recover these costs. If there is more than one owner of the road or bank, the board, except as provided in division (B) (1) (b) of this section, shall allocate the service charges among the owners on an equitable basis. The board shall notify, in writing, each owner of the road or bank of the amount of the service charges and shall certify the charges to the county auditor. The service charges shall constitute a lien upon the property. The auditor shall place the service charges on a special duplicate to be collected as other taxes and returned to the township general fund.

(b) In lieu of collecting service charges from owners for the removal of snow or ice from an undedicated road by the board of township trustees as provided in division (B) (1) (a) of this section, the board may enter into a contract with a developer whereby the developer agrees to pay the service charges for the snow and ice removal instead of the owners.

(2) The board may contract for the immediate acquisition, replacement, or repair of equipment needed for the emergency situation, without following the competitive bidding requirements of section 5549.21 or any other section of the Revised Code.

~~(B) In lieu of collecting service charges from owners for the removal of snow or ice from an undedicated road by the board of township trustees as provided in division (A) (1) of this section, the board may enter into a contract with a developer whereby the developer agrees to pay the service charges for the~~

~~snow and ice removal instead of the owners.~~ 583

(3) The board may conduct and attend meetings by means of 584
teleconference, video conference, or any other similar 585
electronic technology, as provided in section 505.821 of the 586
Revised Code. 587

(4) The board may adopt a resolution setting forth the 588
provisions of a curfew and declaring the necessity for it, 589
together with a statement of the reasons for the necessity, and 590
providing for its enforcement within the unincorporated area of 591
the township. Any person under eighteen years of age who 592
violates a curfew adopted under this division shall be charged 593
as being an unruly child and taken before juvenile court as 594
provided in Chapter 2151. of the Revised Code. Any person 595
eighteen years of age or older who violates a curfew adopted 596
under this division shall be fined an amount set forth by the 597
board in the resolution, not to exceed one hundred dollars per 598
violation. 599

(C)(1) The removal of snow, ice, debris, or other 600
obstructions from an undedicated road by a board of township 601
trustees acting pursuant to a resolution adopted under ~~division~~ 602
~~(A)~~ of this section does not constitute approval or acceptance 603
of the undedicated road. 604

~~(D) As used in this section, "undedicated road" means a~~ 605
~~road that has not been approved and accepted by the board of~~ 606
~~county commissioners and is not a part of the state, county, or~~ 607
~~township road systems as provided in section 5535.01 of the~~ 608
~~Revised Code.~~ 609

~~(E)(2) Nothing in this section shall be construed to~~ 610
~~waive the requirement under section 1547.82 of the Revised Code~~ 611

that approval of plans be obtained from the director of natural 612
resources or the director's representative prior to modifying or 613
causing the modification of the channel of any watercourse in a 614
wild, scenic, or recreational river area outside the limits of a 615
municipal corporation. 616

Sec. 505.821. (A) As used in this section, "meeting" has 617
the meaning defined in section 121.22 of the Revised Code. 618

(B) All of the following apply to a meeting conducted or 619
attended by means of teleconference, video conference, or any 620
other similar electronic technology under section 505.82 of the 621
Revised Code: 622

(1) Any resolution, rule, or formal action of any kind has 623
the same effect as if it had occurred during an open meeting of 624
the board of township trustees. 625

(2) Notwithstanding division (C) of section 121.22 of the 626
Revised Code, members of a board of township trustees who attend 627
meetings by means of teleconference, video conference, or any 628
other similar electronic technology, shall be considered present 629
as if in person at the meeting, shall be permitted to vote, and 630
shall be counted for purposes of determining whether a quorum is 631
present at the meeting. 632

(3) The board of township trustees shall provide 633
notification of meetings conducted under this section to the 634
public, and to the media that have requested notification of a 635
meeting, at least twenty-four hours in advance of the meeting by 636
reasonable methods by which any person may determine the time, 637
location, and the manner by which the meeting will be conducted, 638
except in the event of an emergency requiring immediate official 639
action. In the event of an emergency, the board of township 640

trustees shall immediately notify the news media that have 641
requested notification. 642

(4) The board of township trustees shall provide the 643
public access to a meeting held under this section, commensurate 644
with the method in which the meeting is being conducted, 645
including examples such as livestreaming by means of the 646
internet, local radio, television, cable, or public access 647
channels, call-in information for a teleconference, or by means 648
of any other similar electronic technology. The board shall 649
ensure that the public can observe and hear the discussions and 650
deliberations of all the members of the board, whether the 651
member is participating in person or electronically. 652

(C) The authority granted in this section applies 653
notwithstanding any conflicting provision of the Revised Code. 654
Nothing in this section shall be construed to negate any 655
provision of section 121.22 of the Revised Code or other section 656
of the Revised Code that is not in conflict with this section. 657

Sec. 505.89. (A) Whenever—Except as provided in section 658
505.82 of the Revised Code, whenever a board of township 659
trustees considers it necessary to adopt a curfew for persons 660
under eighteen years of age in any of the unincorporated areas 661
of the township, the board may adopt a resolution setting forth 662
the provisions of the curfew and declaring the necessity for it, 663
together with a statement of the reasons for the necessity, and 664
providing for its enforcement within the unincorporated area of 665
the township. 666

(B) Any person under eighteen years of age who violates a 667
curfew adopted under division (A) of this section shall be 668
charged as being an unruly child and taken before juvenile court 669
as provided in Chapter 2151. of the Revised Code. 670

Sec. 511.51. (A) A board of township trustees by 671
resolution may establish a township preservation commission. The 672
commission shall consist of seven members appointed by the board 673
of township trustees. Initially, two members shall serve a term 674
of one year, two members shall serve a term of two years, and 675
three members shall serve a term of three years. All subsequent 676
terms shall be for a period of three years. The board of 677
township trustees shall appoint members to fill vacancies caused 678
by death, resignation, or removal for the unexpired term. 679
Members shall serve without compensation. 680

(B) Not later than thirty days after the appointment of 681
all initial members by the board of township trustees, the 682
commission shall meet and select a chairperson and vice- 683
chairperson. The commission shall adopt rules of procedure, 684
which shall be approved by resolution of the board of township 685
trustees. Four members shall be required for official action and 686
constitute a quorum. The commission shall take official action 687
only by a vote of a majority of the members voting on the 688
question on the table, during a public meeting open to the 689
public. A record of proceedings shall be maintained and 690
available for inspection. 691

(C) Not later than six months after the appointment of all 692
initial members by the board of township trustees, the 693
commission shall adopt procedures and guidelines by which the 694
commission shall perform the duties enumerated under section 695
511.52 of the Revised Code, which shall be approved by the board 696
of township trustees. 697

Sec. 511.52. A township preservation commission has the 698
following duties: 699

(A) Promote the importance of historic preservation 700

throughout the unincorporated territory of the township; 701

(B) Maintain a register of historic properties located 702
within the unincorporated territory of the township. Upon 703
recommendation of the commission, the board of township trustees 704
by resolution may designate appropriate properties as registered 705
properties; 706

(C) Protect the unique historical and architectural 707
character of registered properties and promote the conservation 708
of the registered properties by considering applications, and 709
issuing certificates, for exterior alterations at registered 710
properties. 711

Sec. 511.53. Within the unincorporated territory of a 712
township that has established a township preservation commission 713
under section 511.51 of the Revised Code, no person may alter 714
the exterior of a registered property without first obtaining 715
from the commission a certificate under division (C) of section 716
511.52 of the Revised Code. 717

Sec. 4113.52. "(A) (1) (a) If an employee becomes aware in 718
the course of the employee's employment of a violation of any 719
state or federal statute or any ordinance or regulation of a 720
political subdivision that the employee's employer has authority 721
to correct, and the employee reasonably believes that the 722
violation is a criminal offense that is likely to cause an 723
imminent risk of physical harm to persons or a hazard to public 724
health or safety, a felony, or an improper solicitation for a 725
contribution, the employee orally shall notify the employee's 726
supervisor or other responsible officer of the employee's 727
employer of the violation and subsequently shall file with that 728
supervisor or officer a written report that provides sufficient 729
detail to identify and describe the violation. If the employer 730

does not correct the violation or make a reasonable and good 731
faith effort to correct the violation within twenty-four hours 732
after the oral notification or the receipt of the report, 733
whichever is earlier, the employee may file a written report 734
that provides sufficient detail to identify and describe the 735
violation with the prosecuting authority of the county or 736
municipal corporation where the violation occurred, with a peace 737
officer, with the inspector general if the violation is within 738
the inspector general's jurisdiction, with the auditor of 739
state's fraud-reporting system under section 117.103 of the 740
Revised Code if applicable, or with any other appropriate public 741
official or agency that has regulatory authority over the 742
employer and the industry, trade, or business in which the 743
employer is engaged. 744

(b) If an employee makes a report under division (A) (1) (a) 745
of this section, the employer, within twenty-four hours after 746
the oral notification was made or the report was received or by 747
the close of business on the next regular business day following 748
the day on which the oral notification was made or the report 749
was received, whichever is later, shall notify the employee, in 750
writing, of any effort of the employer to correct the alleged 751
violation or hazard or of the absence of the alleged violation 752
or hazard. 753

(2) If an employee becomes aware in the course of the 754
employee's employment of a violation of chapter 3704., 3734., 755
6109., or 6111. of the Revised Code that is a criminal offense, 756
the employee directly may notify, either orally or in writing, 757
any appropriate public official or agency that has regulatory 758
authority over the employer and the industry, trade, or business 759
in which the employer is engaged. 760

(3) If an employee becomes aware in the course of the 761
employee's employment of a violation by a fellow employee of any 762
state or federal statute, any ordinance or regulation of a 763
political subdivision, or any work rule or company policy of the 764
employee's employer and the employee reasonably believes that 765
the violation is a criminal offense that is likely to cause an 766
imminent risk of physical harm to persons or a hazard to public 767
health or safety, a felony, or an improper solicitation for a 768
contribution, the employee orally shall notify the employee's 769
supervisor or other responsible officer of the employee's 770
employer of the violation and subsequently shall file with that 771
supervisor or officer a written report that provides sufficient 772
detail to identify and describe the violation. 773

(B) Except as otherwise provided in division (C) of this 774
section, no employer shall take any disciplinary or retaliatory 775
action against an employee for making any report authorized by 776
division (A) (1) or (2) of this section, or as a result of the 777
employee's having made any inquiry or taken any other action to 778
ensure the accuracy of any information reported under either 779
such division. No employer shall take any disciplinary or 780
retaliatory action against an employee for making any report 781
authorized by division (A) (3) of this section if the employee 782
made a reasonable and good faith effort to determine the 783
accuracy of any information so reported, or as a result of the 784
employee's having made any inquiry or taken any other action to 785
ensure the accuracy of any information reported under that 786
division. For purposes of this division, disciplinary or 787
retaliatory action by the employer includes, without limitation, 788
doing any of the following: 789

(1) Removing or suspending the employee from employment; 790

(2) Withholding from the employee salary increases or	791
employee benefits to which the employee is otherwise entitled;	792
(3) Transferring or reassigning the employee;	793
(4) Denying the employee a promotion that otherwise would	794
have been received;	795
(5) Reducing the employee in pay or position.	796
(C) An employee shall make a reasonable and good faith	797
effort to determine the accuracy of any information reported	798
under division (A) (1) or (2) of this section. If the employee	799
who makes a report under either division fails to make such an	800
effort, the employee may be subject to disciplinary action by	801
the employee's employer, including suspension or removal, for	802
reporting information without a reasonable basis to do so under	803
division (A) (1) or (2) of this section.	804
(D) If an employer takes any disciplinary or retaliatory	805
action against an employee as a result of the employee's having	806
filed a report under division (A) of this section, the employee	807
may bring a civil action for appropriate injunctive relief or	808
for the remedies set forth in division (E) of this section, or	809
both, within one hundred eighty days after the date the	810
disciplinary or retaliatory action was taken, in a court of	811
common pleas in accordance with the Rules of Civil Procedure. A	812
civil action under this division is not available to an employee	813
as a remedy for any disciplinary or retaliatory action taken by	814
an appointing authority against the employee as a result of the	815
employee's having filed a report under division (A) of section	816
124.341 of the Revised Code.	817
(E) The court, in rendering a judgment for the employee in	818
an action brought pursuant to division (D) of this section, may	819

order, as it determines appropriate, reinstatement of the 820
employee to the same position that the employee held at the time 821
of the disciplinary or retaliatory action and at the same site 822
of employment or to a comparable position at that site, the 823
payment of back wages, full reinstatement of fringe benefits and 824
seniority rights, or any combination of these remedies. The 825
court also may award the prevailing party all or a portion of 826
the costs of litigation and, if the employee who brought the 827
action prevails in the action, may award the prevailing employee 828
reasonable attorney's fees, witness fees, and fees for experts 829
who testify at trial, in an amount the court determines 830
appropriate. If the court determines that an employer 831
deliberately has violated division (B) of this section, the 832
court, in making an award of back pay, may include interest at 833
the rate specified in section 1343.03 of the Revised Code. 834

(F) Any report filed with the inspector general under this 835
section shall be filed as a complaint in accordance with section 836
121.46 of the Revised Code. 837

(G) As used in this section: 838

(1) "Contribution" has the same meaning as in section 839
3517.01 of the Revised Code. 840

(2) "Improper solicitation for a contribution" means a 841
solicitation for a contribution that satisfies all of the 842
following: 843

(a) The solicitation violates division (B), (C), or (D) of 844
section 3517.092 of the Revised Code; 845

(b) The solicitation is made in person by a public 846
official or by an employee who has a supervisory role within the 847
public office; 848

(c) The public official or employee knowingly made the 849
solicitation, and the solicitation violates division (B), (C), 850
or (D) of section 3517.092 of the Revised Code; 851

(d) The employee reporting the solicitation is an employee 852
of the same public office as the public official or the employee 853
with the supervisory role who is making the solicitation. 854

Sec. 5705.21. (A) At any time, the board of education of 855
any city, local, exempted village, cooperative education, or 856
joint vocational school district, by a vote of two-thirds of all 857
its members, may declare by resolution that the amount of taxes 858
that may be raised within the ten-mill limitation by levies on 859
the current tax duplicate will be insufficient to provide an 860
adequate amount for the necessary requirements of the school 861
district, that it is necessary to levy a tax in excess of such 862
limitation for one of the purposes specified in division (A), 863
(D), (F), (H), or (DD) of section 5705.19 of the Revised Code, 864
for general permanent improvements, for the purpose of operating 865
a cultural center, for the purpose of providing for school 866
safety and security, for the purpose of contracting for the 867
services of school resource officers, or for the purpose of 868
providing education technology, and that the question of such 869
additional tax levy shall be submitted to the electors of the 870
school district at a special election on a day to be specified 871
in the resolution. In the case of a qualifying library levy for 872
the support of a library association or private corporation, the 873
question shall be submitted to the electors of the association 874
library district. If the resolution states that the levy is for 875
the purpose of operating a cultural center, the ballot shall 876
state that the levy is "for the purpose of operating 877
the _____ (name of cultural center)." 878

As used in this division, "cultural center" means a 879
freestanding building, separate from a public school building, 880
that is open to the public for educational, musical, artistic, 881
and cultural purposes; "education technology" means, but is not 882
limited to, computer hardware, equipment, materials, and 883
accessories, equipment used for two-way audio or video, and 884
software; "general permanent improvements" means permanent 885
improvements without regard to the limitation of division (F) of 886
section 5705.19 of the Revised Code that the improvements be a 887
specific improvement or a class of improvements that may be 888
included in a single bond issue; ~~and~~ "providing for school 889
safety and security" includes but is not limited to providing 890
for permanent improvements to provide or enhance security, 891
employment of or contracting for the services of safety 892
personnel, providing mental health services and counseling, or 893
providing training in safety and security practices and 894
responses; and "school resource officer" has the same meaning as 895
in section 3313.951 of the Revised Code. 896

A resolution adopted under this division shall be confined 897
to a single purpose and shall specify the amount of the increase 898
in rate that it is necessary to levy, the purpose of the levy, 899
and the number of years during which the increase in rate shall 900
be in effect. The number of years may be any number not 901
exceeding five or, if the levy is for current expenses of the 902
district or for general permanent improvements, for a continuing 903
period of time. 904

(B) (1) The board of education of a qualifying school 905
district, by resolution, may declare that it is necessary to 906
levy a tax in excess of the ten-mill limitation for the purpose 907
of paying the current expenses of partnering community schools 908
and, if any of the levy proceeds are so allocated, of the 909

district. A qualifying school district that is not a municipal 910
school district may allocate all of the levy proceeds to 911
partnering community schools. A municipal school district shall 912
allocate a portion of the levy proceeds to the current expenses 913
of the district. The resolution shall declare that the question 914
of the additional tax levy shall be submitted to the electors of 915
the school district at a special election on a day to be 916
specified in the resolution. The resolution shall state the 917
purpose of the levy, the rate of the tax expressed in mills per 918
dollar of taxable value, the number of such mills to be levied 919
for the current expenses of the partnering community schools and 920
the number of such mills, if any, to be levied for the current 921
expenses of the school district, the number of years the tax 922
will be levied, and the first year the tax will be levied. The 923
number of years the tax may be levied may be any number not 924
exceeding ten years, or for a continuing period of time. 925

The levy of a tax for the current expenses of a partnering 926
community school under this section and the distribution of 927
proceeds from the tax by a qualifying school district to 928
partnering community schools is hereby determined to be a proper 929
public purpose. 930

(2) (a) If any portion of the levy proceeds are to be 931
allocated to the current expenses of the qualifying school 932
district, the form of the ballot at an election held pursuant to 933
division (B) of this section shall be as follows: 934

"Shall a levy be imposed by the_____ (insert the name 935
of the qualifying school district) for the purpose of current 936
expenses of the school district and of partnering community 937
schools at a rate not exceeding_____ (insert the number of 938
mills) mills for each one dollar of valuation, of which_____ 939

(insert the number of mills to be allocated to partnering community schools) mills is to be allocated to partnering community schools), which amounts to _____ (insert the rate expressed in dollars and cents) for each one hundred dollars of valuation, for _____ (insert the number of years the levy is to be imposed, or that it will be levied for a continuing period of time), beginning _____ (insert first year the tax is to be levied), which will first be payable in calendar year _____ (insert the first calendar year in which the tax would be payable)?

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	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

"

(b) If all of the levy proceeds are to be allocated to the current expenses of partnering community schools, the form of the ballot shall be as follows:

"Shall a levy be imposed by the _____ (insert the name of the qualifying school district) for the purpose of current expenses of partnering community schools at a rate not exceeding _____ (insert the number of mills) mills for each one dollar of valuation which amounts to _____ (insert the rate expressed in dollars and cents) for each one hundred dollars of valuation, for _____ (insert the number of years the levy is to be imposed, or that it will be levied for a continuing period of time), beginning _____ (insert first year the tax is to be levied), which will first be payable in calendar year _____ (insert the first calendar year in which the tax would be

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payable)? 965

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	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

(3) Upon each receipt of a tax distribution by the 967
qualifying school district, the board of education shall credit 968
the portion allocated to partnering community schools to the 969
partnering community schools fund. All income from the 970
investment of money in the partnering community schools fund 971
shall be credited to that fund. 972

(a) If the qualifying school district is a municipal 973
school district, the board of education shall distribute the 974
partnering community schools amount among the then qualifying 975
community schools not more than forty-five days after the school 976
district receives and deposits each tax distribution. From each 977
tax distribution, each such partnering community school shall 978
receive a portion of the partnering community schools amount in 979
the proportion that the number of its resident students bears to 980
the aggregate number of resident students of all such partnering 981
community schools as of the date of receipt and deposit of the 982
tax distribution. 983

(b) If the qualifying school district is not a municipal 984
school district, the board of education may distribute all or a 985
portion of the amount in the partnering community schools fund 986
during a fiscal year to partnering community schools on or 987
before the first day of June of the preceding fiscal year. Each 988
such partnering community school shall receive a portion of the 989

amount distributed by the board from the partnering community 990
schools fund during the fiscal year in the proportion that the 991
number of its resident students bears to the aggregate number of 992
resident students of all such partnering community schools as of 993
the date the school district received and deposited the most 994
recent tax distribution. On or before the fifteenth day of June 995
of each fiscal year, the board of education shall announce an 996
estimated allocation to partnering community schools for the 997
ensuing fiscal year. The board is not required to allocate to 998
partnering community schools the entire partnering community 999
schools amount in the fiscal year in which a tax distribution is 1000
received and deposited in the partnering community schools fund. 1001
The estimated allocation shall be published on the web site of 1002
the school district and expressed as a dollar amount per 1003
resident student. The actual allocation to community schools in 1004
a fiscal year need not conform to the estimate published by the 1005
school district so long if the estimate was made in good faith. 1006

Distributions by a school district under division (B) (3) 1007
(b) of this section shall be made in accordance with 1008
distribution agreements entered into by the board of education 1009
and each partnering community school eligible for distributions 1010
under this division. The distribution agreements shall be 1011
certified to the department of education each fiscal year before 1012
the thirtieth day of July. Each agreement shall provide for at 1013
least three distributions by the school district to the 1014
partnering community school during the fiscal year and shall 1015
require the initial distribution be made on or before the 1016
thirtieth day of July. 1017

(c) For the purposes of division (B) of this section, the 1018
number of resident students shall be the number of such students 1019
reported under section 3317.03 of the Revised Code and 1020

established by the department of education as of the date of receipt and deposit of the tax distribution. 1021
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(4) To the extent an agreement whereby the qualifying school district and a community school endorse each other's programs is necessary for the community school to qualify as a partnering community school under division (B)(6)(b) of this section, the board of education of the school district shall certify to the department of education the agreement along with the determination that such agreement satisfies the requirements of that division. The board's determination is conclusive. 1023
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(5) For the purposes of Chapter 3317. of the Revised Code or other laws referring to the "taxes charged and payable" for a school district, the taxes charged and payable for a qualifying school district that levies a tax under division (B) of this section includes only the taxes charged and payable under that levy for the current expenses of the school district, and does not include the taxes charged and payable for the current expenses of partnering community schools. The taxes charged and payable for the current expenses of partnering community schools shall not affect the calculation of "state education aid" as defined in section 5751.20 of the Revised Code. 1031
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(6) As used in division (B) of this section: 1042

(a) "Qualifying school district" means a municipal school district, as defined in section 3311.71 of the Revised Code or a school district that contains within its territory a partnering community school. 1043
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(b) "Partnering community school" means a community school established under Chapter 3314. of the Revised Code that is located within the territory of the qualifying school district 1047
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- and meets one of the following criteria: 1050
- (i) If the qualifying school district is a municipal 1051
school district, the community school is sponsored by the 1052
district or is a party to an agreement with the district whereby 1053
the district and the community school endorse each other's 1054
programs; 1055
- (ii) If the qualifying school district is not a municipal 1056
school district, the community school is sponsored by a sponsor 1057
that was rated as "exemplary" in the ratings most recently 1058
published under section 3314.016 of the Revised Code before the 1059
resolution proposing the levy is certified to the board of 1060
elections. 1061
- (c) "Partnering community schools amount" means the 1062
product obtained, as of the receipt and deposit of the tax 1063
distribution, by multiplying the amount of a tax distribution by 1064
a fraction, the numerator of which is the number of mills per 1065
dollar of taxable value of the property tax to be allocated to 1066
partnering community schools, and the denominator of which is 1067
the total number of mills per dollar of taxable value authorized 1068
by the electors in the election held under division (B) of this 1069
section, each as set forth in the resolution levying the tax. If 1070
the resolution allocates all of the levy proceeds to partnering 1071
community schools, the "partnering schools amount" equals the 1072
amount of the tax distribution. 1073
- (d) "Partnering community schools fund" means a separate 1074
fund established by the board of education of a qualifying 1075
school district for the deposit of partnering community school 1076
amounts under this section. 1077
- (e) "Resident student" means a student enrolled in a 1078

partnering community school who is entitled to attend school in 1079
the qualifying school district under section 3313.64 or 3313.65 1080
of the Revised Code. 1081

(f) "Tax distribution" means a distribution of proceeds of 1082
the tax authorized by division (B) of this section under section 1083
321.24 of the Revised Code and distributions that are 1084
attributable to that tax under sections 323.156 and 4503.068 of 1085
the Revised Code or other applicable law. 1086

(C) A resolution adopted under this section shall specify 1087
the date of holding the election, which shall not be earlier 1088
than ninety days after the adoption and certification of the 1089
resolution and which shall be consistent with the requirements 1090
of section 3501.01 of the Revised Code. 1091

A resolution adopted under this section may propose to 1092
renew one or more existing levies imposed under division (A) or 1093
(B) of this section or to increase or decrease a single levy 1094
imposed under either such division. 1095

If the board of education imposes one or more existing 1096
levies for the purpose specified in division (F) of section 1097
5705.19 of the Revised Code, the resolution may propose to renew 1098
one or more of those existing levies, or to increase or decrease 1099
a single such existing levy, for the purpose of general 1100
permanent improvements. 1101

If the resolution proposes to renew two or more existing 1102
levies, the levies shall be levied for the same purpose. The 1103
resolution shall identify those levies and the rates at which 1104
they are levied. The resolution also shall specify that the 1105
existing levies shall not be extended on the tax lists after the 1106
year preceding the year in which the renewal levy is first 1107

imposed, regardless of the years for which those levies 1108
originally were authorized to be levied. 1109

If the resolution proposes to renew an existing levy 1110
imposed under division (B) of this section, the rates allocated 1111
to the qualifying school district and to partnering community 1112
schools each may be increased or decreased or remain the same, 1113
and the total rate may be increased, decreased, or remain the 1114
same. The resolution and notice of election shall specify the 1115
number of the mills to be levied for the current expenses of the 1116
partnering community schools and the number of the mills, if 1117
any, to be levied for the current expenses of the qualifying 1118
school district. 1119

A resolution adopted under this section shall go into 1120
immediate effect upon its passage, and no publication of the 1121
resolution shall be necessary other than that provided for in 1122
the notice of election. A copy of the resolution shall 1123
immediately after its passing be certified to the board of 1124
elections of the proper county in the manner provided by section 1125
5705.25 of the Revised Code. That section shall govern the 1126
arrangements for the submission of such question and other 1127
matters concerning the election to which that section refers, 1128
including publication of notice of the election, except that the 1129
election shall be held on the date specified in the resolution. 1130
In the case of a resolution adopted under division (B) of this 1131
section, the publication of notice of that election shall state 1132
the number of the mills, if any, to be levied for the current 1133
expenses of partnering community schools and the number of the 1134
mills to be levied for the current expenses of the qualifying 1135
school district. If a majority of the electors voting on the 1136
question so submitted in an election vote in favor of the levy, 1137
the board of education may make the necessary levy within the 1138

school district or, in the case of a qualifying library levy for 1139
the support of a library association or private corporation, 1140
within the association library district, at the additional rate, 1141
or at any lesser rate in excess of the ten-mill limitation on 1142
the tax list, for the purpose stated in the resolution. A levy 1143
for a continuing period of time may be reduced pursuant to 1144
section 5705.261 of the Revised Code. The tax levy shall be 1145
included in the next tax budget that is certified to the county 1146
budget commission. 1147

(D) (1) After the approval of a levy on the current tax 1148
list and duplicate for current expenses, for recreational 1149
purposes, for community centers provided for in section 755.16 1150
of the Revised Code, or for a public library of the district 1151
under division (A) of this section, and prior to the time when 1152
the first tax collection from the levy can be made, the board of 1153
education may anticipate a fraction of the proceeds of the levy 1154
and issue anticipation notes in a principal amount not exceeding 1155
fifty per cent of the total estimated proceeds of the levy to be 1156
collected during the first year of the levy. 1157

(2) After the approval of a levy for general permanent 1158
improvements for a specified number of years or for permanent 1159
improvements having the purpose specified in division (F) of 1160
section 5705.19 of the Revised Code, the board of education may 1161
anticipate a fraction of the proceeds of the levy and issue 1162
anticipation notes in a principal amount not exceeding fifty per 1163
cent of the total estimated proceeds of the levy remaining to be 1164
collected in each year over a period of five years after the 1165
issuance of the notes. 1166

The notes shall be issued as provided in section 133.24 of 1167
the Revised Code, shall have principal payments during each year 1168

after the year of their issuance over a period not to exceed 1169
five years, and may have a principal payment in the year of 1170
their issuance. 1171

(3) After approval of a levy for general permanent 1172
improvements for a continuing period of time, the board of 1173
education may anticipate a fraction of the proceeds of the levy 1174
and issue anticipation notes in a principal amount not exceeding 1175
fifty per cent of the total estimated proceeds of the levy to be 1176
collected in each year over a specified period of years, not 1177
exceeding ten, after the issuance of the notes. 1178

The notes shall be issued as provided in section 133.24 of 1179
the Revised Code, shall have principal payments during each year 1180
after the year of their issuance over a period not to exceed ten 1181
years, and may have a principal payment in the year of their 1182
issuance. 1183

(4) After the approval of a levy on the current tax list 1184
and duplicate under division (B) of this section, and prior to 1185
the time when the first tax collection from the levy can be 1186
made, the board of education may anticipate a fraction of the 1187
proceeds of the levy for the current expenses of the school 1188
district and issue anticipation notes in a principal amount not 1189
exceeding fifty per cent of the estimated proceeds of the levy 1190
to be collected during the first year of the levy and allocated 1191
to the school district. The portion of the levy proceeds to be 1192
allocated to partnering community schools under that division 1193
shall not be included in the estimated proceeds anticipated 1194
under this division and shall not be used to pay debt charges on 1195
any anticipation notes. 1196

The notes shall be issued as provided in section 133.24 of 1197
the Revised Code, shall have principal payments during each year 1198

after the year of their issuance over a period not to exceed 1199
five years, and may have a principal payment in the year of 1200
their issuance. 1201

(E) The submission of questions to the electors under this 1202
section is subject to the limitation on the number of election 1203
dates established by section 5705.214 of the Revised Code. 1204

(F) The board of education of any school district that 1205
levies a tax under this section for the purpose of providing for 1206
school safety and security may report to the department of 1207
education how the district is using revenue from that tax. 1208

The board of education of any school district that 1209
proposes to levy a tax for the purpose of providing for school 1210
safety and security may share the proceeds of the tax with 1211
chartered nonpublic schools, as defined by section 3310.01 of 1212
the Revised Code, that are located in the territory of the 1213
school district as provided in this division. The resolution 1214
levying the tax and the form of the ballot shall state that 1215
proceeds from the levy are to be shared with chartered nonpublic 1216
schools and shall state the percentage of the proceeds that is 1217
to be shared with those schools. 1218

If a percentage of the proceeds of such a tax are to be 1219
shared with chartered nonpublic schools under this division, 1220
such proceeds shall be shared with all chartered nonpublic 1221
schools located in the territory of the school district. Of the 1222
percentage of the proceeds to be shared with chartered nonpublic 1223
schools, each such school shall receive an amount that bears the 1224
same proportion of that percentage that the number of resident 1225
students attending that school bears to the total number of 1226
resident students attending all such schools in the territory of 1227
the school district. For the purposes of this section, a 1228

resident student is a student enrolled in a chartered nonpublic 1229
school located in the territory of the school district who is 1230
entitled to attend school in the school district under section 1231
3313.64 or 3313.65 of the Revised Code. 1232

All proceeds of the levy shall be credited to a fund of 1233
the school district created for that purpose, and the board of 1234
education shall pay each chartered nonpublic school its share of 1235
the proceeds from that fund not less frequently than once after 1236
each settlement of taxes under divisions (A) and (C) of section 1237
321.24 of the Revised Code. Any chartered nonpublic school 1238
receiving payments under this section shall use all of such 1239
payments only for providing for school safety and security. 1240

Sec. 5705.231. (A) As used in this section: 1241

(1) "Qualifying subdivision" means a municipal corporation 1242
or township. 1243

(2) "School district" means a city, local, exempted 1244
village, cooperative education, or joint vocational school 1245
district. 1246

(3) "School resource officer" has the same meaning as in 1247
section 3313.951 of the Revised Code. 1248

(B) If a school district's revenues will be insufficient 1249
to provide an adequate amount for the necessary requirements of 1250
the school district, the board of education may certify the fact 1251
of such insufficiency to each taxing authority of a qualifying 1252
subdivision with territory included in the school district. 1253

Upon receiving such certification, the taxing authority 1254
may, by vote of two-thirds of all its members, declare by 1255
resolution that it is necessary to levy a tax in excess of the 1256
ten-mill limitation to fund the provision, by contract, of 1257

school resource officers for the district. If the qualifying 1258
subdivision includes in its territory more than one school 1259
district, the taxing authority may not adopt such a resolution 1260
until it receives such a certification from each such school 1261
district. 1262

The resolution shall conform to section 5705.19 of the 1263
Revised Code, except that if the qualifying subdivision includes 1264
in its territory more than one school district, the resolution 1265
shall provide for the apportionment of revenue from the tax to 1266
each such school district. 1267

The resolution shall be certified and submitted to the 1268
electors of the subdivision in the manner provided in section 1269
5705.25 of the Revised Code, except that it may be placed on the 1270
ballot in any election, and shall be certified to the board of 1271
elections not less than ninety days before the election at which 1272
it will be voted upon. If the resolution includes more than one 1273
school district, the ballot language shall list each school 1274
district and the apportionment of revenue from the tax to each 1275
such school district. 1276

If the majority of the electors voting on a levy under 1277
this section vote in favor of the levy, the taxing authority may 1278
levy a tax within the qualifying subdivision at the additional 1279
rate and for the period and purpose specified in the resolution. 1280

(C) All proceeds from a tax levied under this section 1281
shall be paid to the school districts specified in the 1282
resolution, in the proportion specified for each in the 1283
resolution. The school district shall use those proceeds 1284
exclusively to pay the costs of contracting for the services of 1285
school resource officers. 1286

Sec. 5709.41. (A) As used in this section:	1287
(1) "Business day" means a day of the week excluding Saturday, Sunday, and a legal holiday as defined under section 1.14 of the Revised Code.	1288 1289 1290
(2) "Improvement" means the increase in assessed value of any parcel of property subsequent to the acquisition of the parcel by a municipal corporation engaged in urban redevelopment <u>or by a township engaged in redevelopment.</u>	1291 1292 1293 1294
(B) The legislative authority of a municipal corporation <u>or township, by ordinance or resolution,</u> may declare to be a public purpose any improvement to a parcel of real property if both of the following apply:	1295 1296 1297 1298
(1) The municipal corporation <u>or township</u> held fee title to the parcel prior to the adoption of the ordinance <u>or resolution;</u>	1299 1300 1301
(2) The parcel is leased, or the fee of the parcel is conveyed, to any person either before or after adoption of the ordinance <u>or resolution.</u>	1302 1303 1304
Improvements used or to be used for residential purposes may be declared a public purpose under this section only if the parcel is located in a blighted area of an impacted city, <u>in the case of a municipal corporation, or in a blighted area, in the case of a township,</u> as those terms are defined in section 1728.01 of the Revised Code. For this purpose, "parcel that is used or to be used for residential purposes" means a parcel that, as improved, is used or to be used for purposes that would cause the tax commissioner to classify the parcel as residential property in accordance with rules adopted by the commissioner under section 5713.041 of the Revised Code.	1305 1306 1307 1308 1309 1310 1311 1312 1313 1314 1315

(C) Except as otherwise provided in division (C) (1), (2), 1316
or (3) of this section, not more than seventy-five per cent of 1317
an improvement thus declared to be a public purpose may be 1318
exempted from real property taxation. The ordinance or 1319
resolution shall specify the percentage of the improvement to be 1320
exempted from taxation. If a parcel is located in a new 1321
community district in which the new community authority imposes 1322
a community development charge on the basis of rentals received 1323
from leases of real property as described in division (L) (2) of 1324
section 349.01 of the Revised Code, the parcel may not be 1325
exempted from taxation under this section. 1326

(1) If the ordinance or resolution declaring improvements 1327
to a parcel to be a public purpose specifies that payments in 1328
lieu of taxes provided for in section 5709.42 or 5709.74 of the 1329
Revised Code shall be paid to the city, local, or exempted 1330
village school district in which the parcel is located in the 1331
amount of the taxes that would have been payable to the school 1332
district if the improvements had not been exempted from 1333
taxation, the percentage of the improvement that may be exempted 1334
from taxation may exceed seventy-five per cent, and the 1335
exemption may be granted for up to thirty years, without the 1336
approval of the board of education as otherwise required under 1337
division (C) (2) of this section. 1338

(2) Improvements may be exempted from taxation for up to 1339
ten years or, with the approval of the board of education of the 1340
city, local, or exempted village school district within the 1341
territory of which the improvements are or will be located, for 1342
up to thirty years. The percentage of the improvement exempted 1343
from taxation may, with such approval, exceed seventy-five per 1344
cent, but shall not exceed one hundred per cent. Not later than 1345
forty-five business days prior to adopting an ordinance or 1346

resolution under this section, the legislative authority shall 1347
deliver to the board of education a notice stating its intent to 1348
declare improvements to be a public purpose under this section. 1349
The notice shall describe the parcel and the improvements, 1350
provide an estimate of the true value in money of the 1351
improvements, specify the period for which the improvements 1352
would be exempted from taxation and the percentage of the 1353
improvements that would be exempted, and indicate the date on 1354
which the legislative authority intends to adopt the ordinance 1355
or resolution. The board of education, by resolution adopted by 1356
a majority of the board, may approve the exemption for the 1357
period or for the exemption percentage specified in the notice, 1358
may disapprove the exemption for the number of years in excess 1359
of ten, may disapprove the exemption for the percentage of the 1360
improvements to be exempted in excess of seventy-five per cent, 1361
or both, or may approve the exemption on the condition that the 1362
legislative authority and the board negotiate an agreement 1363
providing for compensation to the school district equal in value 1364
to a percentage of the amount of taxes exempted in the eleventh 1365
and subsequent years of the exemption period, or, in the case of 1366
exemption percentages in excess of seventy-five per cent, 1367
compensation equal in value to a percentage of the taxes that 1368
would be payable on the portion of the improvement in excess of 1369
seventy-five per cent were that portion to be subject to 1370
taxation. The board of education shall certify its resolution to 1371
the legislative authority not later than fourteen days prior to 1372
the date the legislative authority intends to adopt the 1373
ordinance or resolution as indicated in the notice. If the board 1374
of education approves the exemption on the condition that a 1375
compensation agreement be negotiated, the board in its 1376
resolution shall propose a compensation percentage. If the board 1377
of education and the legislative authority negotiate a mutually 1378

acceptable compensation agreement, the ordinance or resolution 1379
may declare the improvements a public purpose for the number of 1380
years specified in the ordinance or resolution or, in the case 1381
of exemption percentages in excess of seventy-five per cent, for 1382
the exemption percentage specified in the ordinance or 1383
resolution. In either case, if the board and the legislative 1384
authority fail to negotiate a mutually acceptable compensation 1385
agreement, the ordinance or resolution may declare the 1386
improvements a public purpose for not more than ten years, but 1387
shall not exempt more than seventy-five per cent of the 1388
improvements from taxation. If the board fails to certify a 1389
resolution to the legislative authority within the time 1390
prescribed by this division, the legislative authority thereupon 1391
may adopt the ordinance or resolution and may declare the 1392
improvements a public purpose for up to thirty years. The 1393
legislative authority may adopt the ordinance or resolution at 1394
any time after the board of education certifies its resolution 1395
approving the exemption to the legislative authority, or, if the 1396
board approves the exemption on the condition that a mutually 1397
acceptable compensation agreement be negotiated, at any time 1398
after the compensation agreement is agreed to by the board and 1399
the legislative authority. If a mutually acceptable compensation 1400
agreement is negotiated between the legislative authority and 1401
the board, including agreements for payments in lieu of taxes 1402
under section 5709.42 or 5709.74 of the Revised Code, the 1403
legislative authority shall compensate the joint vocational 1404
school district within the territory of which the improvements 1405
are or will be located at the same rate and under the same terms 1406
received by the city, local, or exempted village school 1407
district. 1408

(3) If a board of education has adopted a resolution 1409

waiving its right to approve exemptions from taxation and the 1410
resolution remains in effect, approval of exemptions by the 1411
board is not required under this division. If a board of 1412
education has adopted a resolution allowing a legislative 1413
authority to deliver the notice required under this division 1414
fewer than forty-five business days prior to the legislative 1415
authority's adoption of the ordinance or resolution, the 1416
legislative authority shall deliver the notice to the board not 1417
later than the number of days prior to such adoption as 1418
prescribed by the board in its resolution. If a board of 1419
education adopts a resolution waiving its right to approve 1420
exemptions or shortening the notification period, the board 1421
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

(4) If the legislative authority is not required by 1426
division (C) (1), (2), or (3) of this section to notify the board 1427
of education of the legislative authority's intent to declare 1428
improvements to be a public purpose, the legislative authority 1429
shall comply with the notice requirements imposed under section 1430
5709.83 of the Revised Code, unless the board has adopted a 1431
resolution under that section waiving its right to receive such 1432
a notice. 1433

(5) Nothing in division (C) of this section prohibits the 1434
legislative authority of a municipal corporation or township 1435
from amending the ordinance or resolution under section 5709.51 1436
of the Revised Code to extend the term of the exemption. 1437

(D) An exemption granted under this section commences with 1438
the tax year specified in the ordinance or resolution so long as 1439

the year specified in the ordinance or resolution commences 1440
after the effective date of the ordinance or resolution. If the 1441
ordinance or resolution specifies a year commencing before the 1442
effective date of the ordinance or resolution or specifies no 1443
year, the exemption commences with the tax year in which an 1444
exempted improvement first appears on the tax list and that 1445
commences after the effective date of the ordinance or 1446
resolution. In lieu of stating a specific year, the ordinance or 1447
resolution may provide that the exemption commences in the tax 1448
year in which the value of an improvement exceeds a specified 1449
amount or in which the construction of one or more improvements 1450
is completed, provided that such tax year commences after the 1451
effective date of the ordinance or resolution. In lieu of 1452
stating a specific year, the ordinance or resolution may allow 1453
for the exemption to commence in different tax years on a 1454
parcel-by-parcel basis, with a separate exemption term specified 1455
for each parcel. The exemption ends on the date specified in the 1456
ordinance or resolution as the date the improvement ceases to be 1457
a public purpose. The exemption shall be claimed and allowed in 1458
the same or a similar manner as in the case of other real 1459
property exemptions. If an exemption status changes during a tax 1460
year, the procedure for the apportionment of the taxes for that 1461
year is the same as in the case of other changes in tax 1462
exemption status during the year. 1463

(E) A municipal corporation or township, not later than 1464
fifteen days after the adoption of an ordinance or resolution 1465
granting a tax exemption under this section, shall submit to the 1466
director of development a copy of the ordinance or resolution. 1467
On or before the thirty-first day of March each year, the 1468
municipal corporation or township shall submit a status report 1469
to the director of development outlining the progress of the 1470

project during each year that the exemption remains in effect. 1471

Sec. 5709.74. (A) A township that has declared an 1472
improvement to be a public purpose under section 5709.41 or 1473
5709.73 of the Revised Code may require the owner of the parcel 1474
to make annual service payments in lieu of taxes to the county 1475
treasurer on or before the final dates for payment of real 1476
property taxes. Each payment shall be charged and collected in 1477
the same manner and in the same amount as the real property 1478
taxes that would have been charged and payable against any 1479
improvement made on the parcel if it were not exempt from 1480
taxation. If any reduction in the levies otherwise applicable to 1481
the exempt property is made by the county budget commission 1482
under section 5705.31 of the Revised Code, the amount of the 1483
service payment in lieu of taxes shall be calculated as if a 1484
reduction in levies had not been made. A township shall not 1485
require an owner to make annual service payments in lieu of 1486
taxes pursuant to this section after the date on which the 1487
township has been paid back in full for the public 1488
infrastructure improvements made pursuant to sections 5709.73 to 1489
5709.75 of the Revised Code. 1490

(B) Moneys collected as service payments in lieu of taxes 1491
shall be distributed at the same time and in the same manner as 1492
real property tax payments. However, subject to division (C) of 1493
this section or section 5709.913 of the Revised Code, the entire 1494
amount so collected shall be distributed to the township in 1495
which the improvement is located. If a parcel upon which moneys 1496
are collected as service payments in lieu of taxes is annexed to 1497
a municipal corporation, the service payments shall continue to 1498
be collected and distributed to the township in which the parcel 1499
was located before its annexation until the township is paid 1500
back in full for the cost of any public infrastructure 1501

improvements it made on the parcel. The treasurer shall maintain 1502
a record of the service payments in lieu of taxes made from 1503
property in each township. 1504

(C) If annual service payments in lieu of taxes are 1505
required under this section, the county treasurer shall 1506
distribute to the appropriate taxing authorities the portion of 1507
the service payments that represent payments required under 1508
division (F) of section 5709.73 of the Revised Code. 1509

(D) Nothing in this section or section 5709.41 or 5709.73 1510
of the Revised Code affects the taxes levied against that 1511
portion of the value of any parcel of property that is not 1512
exempt from taxation. 1513

Sec. 5709.75. (A) Any township that ~~receives service~~ 1514
~~payments in lieu of taxes under section 5709.74 of the Revised~~ 1515
~~Code grants a tax exemption under section 5709.73 of the Revised~~ 1516
~~Code shall establish a township public improvement tax increment~~ 1517
~~equivalent fund into which those shall be deposited service~~ 1518
~~payments shall be deposited in lieu of taxes distributed to the~~ 1519
~~township under section 5709.74 of the Revised Code.~~ If the board 1520
of township trustees has adopted a resolution under division (C) 1521
of section 5709.73 of the Revised Code, the township shall 1522
establish at least one account in that fund with respect to 1523
resolutions adopted under division (B) of that section, and one 1524
account with respect to each incentive district created by a 1525
resolution adopted under division (C) of that section. If a 1526
resolution adopted under division (C) of section 5709.73 of the 1527
Revised Code also authorizes the use of service payments for 1528
housing renovations within the incentive district, the township 1529
shall establish separate accounts for the service payments 1530
designated for public infrastructure improvements and for the 1531

service payments authorized for the purpose of housing 1532
renovations. 1533

~~(B)~~ Except as otherwise provided in division (C) or (D) of 1534
this section, money deposited in an account of the township 1535
public improvement tax increment equivalent fund shall be used 1536
by the township to pay the costs of public infrastructure 1537
improvements designated in or the housing renovations authorized 1538
by the resolution with respect to which the account is 1539
established, including any interest on and principal of the 1540
notes; in the case of an account established with respect to a 1541
resolution adopted under division (C) of that section, money in 1542
the account shall be used to finance the public infrastructure 1543
improvements designated, or the housing renovations authorized, 1544
for each incentive district created in the resolution. Money in 1545
an account shall not be used to finance or support housing 1546
renovations that take place after the incentive district has 1547
expired. 1548

(B) A township may, by resolution, establish a 1549
redevelopment tax increment equivalent fund, into which shall be 1550
deposited service payments in lieu of taxes distributed to the 1551
township by the county treasurer as provided in section 5709.74 1552
of the Revised Code for improvements exempt from taxation 1553
pursuant to an ordinance adopted under section 5709.41 of the 1554
Revised Code. Moneys deposited in the redevelopment tax 1555
increment equivalent fund shall be used for such purposes as are 1556
authorized in the resolution establishing the fund. 1557

(C) (1) (a) A township may distribute money in ~~such an~~ 1558
~~account~~ the township public improvement tax increment equivalent 1559
fund or redevelopment tax increment equivalent fund to any 1560
school district in which the exempt property is located in an 1561

amount not to exceed the amount of real property taxes that such 1562
school district would have received from the improvement if it 1563
were not exempt from taxation. The resolution establishing the 1564
fund shall set forth the percentage of such maximum amount that 1565
will be distributed to any affected school district. 1566

(b) A township also may distribute money in ~~such an~~ 1567
~~account either fund~~ as follows: 1568

(i) To a board of county commissioners, in the amount that 1569
is owed to the board pursuant to division (E) of section 5709.73 1570
of the Revised Code; 1571

(ii) To a county in accordance with section 5709.913 of 1572
the Revised Code. 1573

(2) Money from an account in a township public improvement 1574
tax increment equivalent fund or from a redevelopment tax 1575
increment equivalent fund may be distributed under division (C) 1576
(1) (b) of this section, regardless of the date a resolution was 1577
adopted under section 5709.73 of the Revised Code that prompted 1578
the establishment of the account, even if the resolution was 1579
adopted prior to March 30, 2006. 1580

(D) A board of township trustees that adopted a resolution 1581
under section 5709.73 of the Revised Code and that, with respect 1582
to property exempted under such a resolution, is party to a 1583
hold-harmless or service agreement, may appropriate and expend 1584
unencumbered money in the fund to pay current public safety 1585
expenses of the township. A township appropriating and expending 1586
money under this division shall reimburse the fund for the sum 1587
so appropriated and expended not later than the day the 1588
exemption granted under the resolution expires. For the purposes 1589
of this division, a "hold-harmless agreement" is an agreement 1590

with the board of education of a city, local, or exempted 1591
village school district under which the board of township 1592
trustees agrees to compensate the school district for one 1593
hundred per cent of the tax revenue the school district would 1594
have received from improvements to parcels designated in the 1595
resolution were it not for the exemption granted by the 1596
resolution. 1597

(E) A board of township trustees that adopted a resolution 1598
under section 5709.73 of the Revised Code prior to July 21, 1599
1994, and that, with respect to property exempted under such 1600
resolution, is a party to a hold-harmless or service agreement 1601
with a board of education of a city, local, or exempted village 1602
school district, within the territory of which such property is 1603
located, may appropriate and expend unencumbered money in the 1604
fund to pay current expenses for the continued maintenance of 1605
public improvements or public infrastructure improvements 1606
designated in that resolution, as such resolution has been 1607
amended under division (K) of section 5709.73 of the Revised 1608
Code. 1609

(F) Any unencumbered money remaining in the township 1610
public improvement tax increment equivalent fund or an account 1611
of that fund, or in the redevelopment tax increment equivalent 1612
fund, upon dissolution of the account or fund shall be 1613
transferred to the general fund of the township. 1614

Sec. 5709.78. (A) A board of county commissioners may, by 1615
resolution, declare improvements to certain parcels of real 1616
property located in the unincorporated territory of the county 1617
to be a public purpose. Except as otherwise provided under 1618
division (C) of this section or section 5709.51 of the Revised 1619
Code, not more than seventy-five per cent of an improvement thus 1620

declared to be a public purpose may be exempted from real 1621
property taxation, for a period of not more than ten years. The 1622
resolution shall specify the percentage of the improvement to be 1623
exempted and the life of the exemption. 1624

A resolution adopted under this division shall designate 1625
the specific public infrastructure improvements made, to be 1626
made, or in the process of being made by the county that 1627
directly benefit, or that once made will directly benefit, the 1628
parcels for which improvements are declared to be a public 1629
purpose. The service payments provided for in section 5709.79 of 1630
the Revised Code shall be used to finance the public 1631
infrastructure improvements designated in the resolution, or as 1632
provided in section 5709.80 of the Revised Code. 1633

(B) (1) A board of county commissioners may adopt a 1634
resolution creating an incentive district and declaring 1635
improvements to parcels within the district to be a public 1636
purpose and, except as provided in division (B) (2) of this 1637
section, exempt from taxation as provided in this section, but 1638
no board of county commissioners of a county that has a 1639
population that exceeds twenty-five thousand, as shown by the 1640
most recent federal decennial census, shall adopt a resolution 1641
that creates an incentive district if the sum of the taxable 1642
value of real property in the proposed district for the 1643
preceding tax year and the taxable value of all real property in 1644
the county that would have been taxable in the preceding year 1645
were it not for the fact that the property was in an existing 1646
incentive district and therefore exempt from taxation exceeds 1647
twenty-five per cent of the taxable value of real property in 1648
the county for the preceding tax year. The district shall be 1649
located within the unincorporated territory of the county and 1650
shall not include any territory that is included within a 1651

district created under division (C) of section 5709.73 of the Revised Code. The resolution shall delineate the boundary of the proposed district and specifically identify each parcel within the district. A proposed district may not include any parcel that is or has been exempted from taxation under division (A) of this section or that is or has been within another district created under this division. A resolution may create more than one such district, and more than one resolution may be adopted under division (B) (1) of this section.

(2) (a) Not later than thirty days prior to adopting a resolution under division (B) (1) of this section, if the county intends to apply for exemptions from taxation under section 5709.911 of the Revised Code on behalf of owners of real property located within the proposed incentive district, the board of county commissioners shall conduct a public hearing on the proposed resolution. Not later than thirty days prior to the public hearing, the board shall give notice of the public hearing and the proposed resolution by first class mail to every real property owner whose property is located within the boundaries of the proposed incentive district that is the subject of the proposed resolution. The board also shall provide the notice by first class mail to the clerk of each township in which the proposed incentive district will be located. The notice shall include a map of the proposed incentive district on which the board of county commissioners shall have delineated an overlay. The notice shall inform property owners of the owner's right to exclude the owner's property from the incentive district if both of the following conditions are met:

(i) The owner's entire parcel of property will not be located within the overlay.

(ii) The owner has submitted a statement to the board of township trustees of the township in which the parcel is located indicating the owner's intent to seek a tax exemption for improvements to the owner's parcel under section 5709.41 or division (B) or (C) of section 5709.73 of the Revised Code within the next five years.

When both of the preceding conditions are met, the owner may exclude the owner's property from the incentive district by submitting a written response in accordance with division (B) (2) (b) of this section. The notice also shall include information detailing the required contents of the response, the address to which the response may be mailed, and the deadline for submitting the response.

(b) Any owner of real property located within the boundaries of an incentive district proposed under division (B) (1) of this section who meets the conditions specified in divisions (B) (2) (a) (i) and (ii) of this section may exclude the property from the proposed incentive district by submitting a written response to the board not later than forty-five days after the postmark date on the notice required under division (B) (2) (a) of this section. The response shall include a copy of the statement submitted under division (B) (2) (a) (ii) of this section. The response shall be sent by first class mail or delivered in person at a public hearing held by the board under division (B) (2) (a) of this section. The response shall conform to any content requirements that may be established by the board and included in the notice provided under division (B) (2) (a) of this section. In the response, property owners may identify a parcel by street address, by the manner in which it is identified in the resolution, or by other means allowing the identity of the parcel to be ascertained.

(c) Before adopting a resolution under division (B) (1) of 1713
this section, the board shall amend the resolution to exclude 1714
any parcel for which a written response has been submitted under 1715
division (B) (2) (b) of this section. A county shall not apply for 1716
exemptions from taxation under section 5709.911 of the Revised 1717
Code for any such parcel, and service payments may not be 1718
required from the owner of the parcel. Improvements to a parcel 1719
excluded from an incentive district under this division may be 1720
exempted from taxation under division (A) of this section 1721
pursuant to a resolution adopted under that division or under 1722
any other section of the Revised Code under which the parcel 1723
qualifies. 1724

(3) (a) A resolution adopted under division (B) (1) of this 1725
section shall specify the life of the incentive district and the 1726
percentage of the improvements to be exempted, shall designate 1727
the public infrastructure improvements made, to be made, or in 1728
the process of being made, that benefit or serve, or, once made, 1729
will benefit or serve parcels in the district. The resolution 1730
also shall identify one or more specific projects being, or to 1731
be, undertaken in the district that place additional demand on 1732
the public infrastructure improvements designated in the 1733
resolution. The project identified may, but need not be, the 1734
project under division (B) (3) (b) of this section that places 1735
real property in use for commercial or industrial purposes. 1736

A resolution adopted under division (B) (1) of this section 1737
on or after March 30, 2006, shall not designate police or fire 1738
equipment as public infrastructure improvements, and no service 1739
payment provided for in section 5709.79 of the Revised Code and 1740
received by the county under the resolution shall be used for 1741
police or fire equipment. 1742

(b) A resolution adopted under division (B) (1) of this 1743
section may authorize the use of service payments provided for 1744
in section 5709.79 of the Revised Code for the purpose of 1745
housing renovations within the incentive district, provided that 1746
the resolution also designates public infrastructure 1747
improvements that benefit or serve the district, and that a 1748
project within the district places real property in use for 1749
commercial or industrial purposes. Service payments may be used 1750
to finance or support loans, deferred loans, and grants to 1751
persons for the purpose of housing renovations within the 1752
district. The resolution shall designate the parcels within the 1753
district that are eligible for housing renovations. The 1754
resolution shall state separately the amount or the percentages 1755
of the expected aggregate service payments that are designated 1756
for each public infrastructure improvement and for the purpose 1757
of housing renovations. 1758

(4) Except with the approval of the board of education of 1759
each city, local, or exempted village school district within the 1760
territory of which the incentive district is or will be located, 1761
and subject to division (D) of this section, the life of an 1762
incentive district shall not exceed ten years, and the 1763
percentage of improvements to be exempted shall not exceed 1764
seventy-five per cent. With approval of the board of education, 1765
the life of a district may be not more than thirty years, and 1766
the percentage of improvements to be exempted may be not more 1767
than one hundred per cent. The approval of a board of education 1768
shall be obtained in the manner provided in division (C) of this 1769
section. 1770

(C) (1) Improvements with respect to a parcel may be 1771
exempted from taxation under division (A) of this section, and 1772
improvements to parcels within an incentive district may be 1773

exempted from taxation under division (B) of this section, for 1774
up to ten years or, with the approval of the board of education 1775
of each city, local, or exempted village school district within 1776
which the parcel or district is located, for up to thirty years. 1777
The percentage of the improvements exempted from taxation may, 1778
with such approval, exceed seventy-five per cent, but shall not 1779
exceed one hundred per cent. Not later than forty-five business 1780
days prior to adopting a resolution under this section declaring 1781
improvements to be a public purpose that is subject to the 1782
approval of a board of education under this division, the board 1783
of county commissioners shall deliver to the board of education 1784
a notice stating its intent to adopt a resolution making that 1785
declaration. The notice regarding improvements with respect to a 1786
parcel under division (A) of this section shall identify the 1787
parcels for which improvements are to be exempted from taxation, 1788
provide an estimate of the true value in money of the 1789
improvements, specify the period for which the improvements 1790
would be exempted from taxation and the percentage of the 1791
improvements that would be exempted, and indicate the date on 1792
which the board of county commissioners intends to adopt the 1793
resolution. The notice regarding improvements to parcels within 1794
an incentive district under division (B) of this section shall 1795
delineate the boundaries of the district, specifically identify 1796
each parcel within the district, identify each anticipated 1797
improvement in the district, provide an estimate of the true 1798
value in money of each such improvement, specify the life of the 1799
district and the percentage of improvements that would be 1800
exempted, and indicate the date on which the board of county 1801
commissioners intends to adopt the resolution. The board of 1802
education, by resolution adopted by a majority of the board, may 1803
approve the exemption for the period or for the exemption 1804
percentage specified in the notice; may disapprove the exemption 1805

for the number of years in excess of ten, may disapprove the 1806
exemption for the percentage of the improvements to be exempted 1807
in excess of seventy-five per cent, or both; or may approve the 1808
exemption on the condition that the board of county 1809
commissioners and the board of education negotiate an agreement 1810
providing for compensation to the school district equal in value 1811
to a percentage of the amount of taxes exempted in the eleventh 1812
and subsequent years of the exemption period or, in the case of 1813
exemption percentages in excess of seventy-five per cent, 1814
compensation equal in value to a percentage of the taxes that 1815
would be payable on the portion of the improvements in excess of 1816
seventy-five per cent were that portion to be subject to 1817
taxation, or other mutually agreeable compensation. 1818

(2) The board of education shall certify its resolution to 1819
the board of county commissioners not later than fourteen days 1820
prior to the date the board of county commissioners intends to 1821
adopt its resolution as indicated in the notice. If the board of 1822
education and the board of county commissioners negotiate a 1823
mutually acceptable compensation agreement, the resolution of 1824
the board of county commissioners may declare the improvements a 1825
public purpose for the number of years specified in that 1826
resolution or, in the case of exemption percentages in excess of 1827
seventy-five per cent, for the exemption percentage specified in 1828
the resolution. In either case, if the board of education and 1829
the board of county commissioners fail to negotiate a mutually 1830
acceptable compensation agreement, the resolution may declare 1831
the improvements a public purpose for not more than ten years, 1832
and shall not exempt more than seventy-five per cent of the 1833
improvements from taxation. If the board of education fails to 1834
certify a resolution to the board of county commissioners within 1835
the time prescribed by this section, the board of county 1836

commissioners thereupon may adopt the resolution and may declare 1837
the improvements a public purpose for up to thirty years or, in 1838
the case of exemption percentages proposed in excess of seventy- 1839
five per cent, for the exemption percentage specified in the 1840
resolution. The board of county commissioners may adopt the 1841
resolution at any time after the board of education certifies 1842
its resolution approving the exemption to the board of county 1843
commissioners, or, if the board of education approves the 1844
exemption on the condition that a mutually acceptable 1845
compensation agreement be negotiated, at any time after the 1846
compensation agreement is agreed to by the board of education 1847
and the board of county commissioners. If a mutually acceptable 1848
compensation agreement is negotiated between the board of county 1849
commissioners and the board of education, including agreements 1850
for payments in lieu of taxes under section 5709.79 of the 1851
Revised Code, the board of county commissioners shall compensate 1852
the joint vocational school district within which the parcel or 1853
district is located at the same rate and under the same terms 1854
received by the city, local, or exempted village school 1855
district. 1856

(3) If a board of education has adopted a resolution 1857
waiving its right to approve exemptions from taxation under this 1858
section and the resolution remains in effect, approval of such 1859
exemptions by the board of education is not required under 1860
division (C) of this section. If a board of education has 1861
adopted a resolution allowing a board of county commissioners to 1862
deliver the notice required under division (C) of this section 1863
fewer than forty-five business days prior to approval of the 1864
resolution by the board of county commissioners, the board of 1865
county commissioners shall deliver the notice to the board of 1866
education not later than the number of days prior to such 1867

approval as prescribed by the board of education in its 1868
resolution. If a board of education adopts a resolution waiving 1869
its right to approve exemptions or shortening the notification 1870
period, the board of education shall certify a copy of the 1871
resolution to the board of county commissioners. If the board of 1872
education rescinds such a resolution, it shall certify notice of 1873
the rescission to the board of county commissioners. 1874

(4) Nothing in division (C) of this section prohibits the 1875
board of county commissioners from amending the resolution under 1876
section 5709.51 of the Revised Code to extend the term of the 1877
exemption. 1878

(D) (1) If a proposed resolution under division (B) (1) of 1879
this section exempts improvements with respect to a parcel 1880
within an incentive district for more than ten years, or the 1881
percentage of the improvement exempted from taxation exceeds 1882
seventy-five per cent, not later than forty-five business days 1883
prior to adopting the resolution the board of county 1884
commissioners shall deliver to the board of township trustees of 1885
any township within which the incentive district is or will be 1886
located a notice that states its intent to adopt a resolution 1887
creating an incentive district. The notice shall include a copy 1888
of the proposed resolution, identify the parcels for which 1889
improvements are to be exempted from taxation, provide an 1890
estimate of the true value in money of the improvements, specify 1891
the period of time for which the improvements would be exempted 1892
from taxation, specify the percentage of the improvements that 1893
would be exempted from taxation, and indicate the date on which 1894
the board intends to adopt the resolution. 1895

(2) The board of township trustees, by resolution adopted 1896
by a majority of the board, may object to the exemption for the 1897

number of years in excess of ten, may object to the exemption 1898
for the percentage of the improvement to be exempted in excess 1899
of seventy-five per cent, or both. If the board of township 1900
trustees objects, the board of township trustees may negotiate a 1901
mutually acceptable compensation agreement with the board of 1902
county commissioners. In no case shall the compensation provided 1903
to the board of township trustees exceed the property taxes 1904
forgone due to the exemption. If the board of township trustees 1905
objects, and the board of township trustees and the board of 1906
county commissioners fail to negotiate a mutually acceptable 1907
compensation agreement, the resolution adopted under division 1908
(B) (1) of this section shall provide to the board of township 1909
trustees compensation in the eleventh and subsequent years of 1910
the exemption period equal in value to not more than fifty per 1911
cent of the taxes that would be payable to the township or, if 1912
the board of township trustee's objection includes an objection 1913
to an exemption percentage in excess of seventy-five per cent, 1914
compensation equal in value to not more than fifty per cent of 1915
the taxes that would be payable to the township on the portion 1916
of the improvement in excess of seventy-five per cent, were that 1917
portion to be subject to taxation. The board of township 1918
trustees shall certify its resolution to the board of county 1919
commissioners not later than thirty days after receipt of the 1920
notice. 1921

(3) If the board of township trustees does not object or 1922
fails to certify a resolution objecting to an exemption within 1923
thirty days after receipt of the notice, the board of county 1924
commissioners may adopt its resolution, and no compensation 1925
shall be provided to the board of township trustees. If the 1926
board of township trustees certifies its resolution objecting to 1927
the commissioners' resolution, the board of county commissioners 1928

may adopt its resolution at any time after a mutually acceptable 1929
compensation agreement is agreed to by the board of county 1930
commissioners and the board of township trustees. If the board 1931
of township trustees certifies a resolution objecting to the 1932
commissioners' resolution, the board of county commissioners may 1933
adopt its resolution at any time after a mutually acceptable 1934
compensation agreement is agreed to by the board of county 1935
commissioners and the board of township trustees, or, if no 1936
compensation agreement is negotiated, at any time after the 1937
board of county commissioners in the proposed resolution to 1938
provide compensation to the board of township trustees of fifty 1939
per cent of the taxes that would be payable to the township in 1940
the eleventh and subsequent years of the exemption period or on 1941
the portion of the improvement in excess of seventy-five per 1942
cent, were that portion to be subject to taxation. 1943

(E) Service payments in lieu of taxes that are 1944
attributable to any amount by which the effective tax rate of 1945
either a renewal levy with an increase or a replacement levy 1946
exceeds the effective tax rate of the levy renewed or replaced, 1947
or that are attributable to an additional levy, for a levy 1948
authorized by the voters for any of the following purposes on or 1949
after January 1, 2006, and which are provided pursuant to a 1950
resolution creating an incentive district under division (B)(1) 1951
of this section that is adopted on or after January 1, 2006, 1952
shall be distributed to the appropriate taxing authority as 1953
required under division (D) of section 5709.79 of the Revised 1954
Code in an amount equal to the amount of taxes from that 1955
additional levy or from the increase in the effective tax rate 1956
of such renewal or replacement levy that would have been payable 1957
to that taxing authority from the following levies were it not 1958
for the exemption authorized under division (B) of this section: 1959

(1) A tax levied under division (L) of section 5705.19 or section 5705.191 or 5705.222 of the Revised Code for community developmental disabilities programs and services pursuant to Chapter 5126. of the Revised Code;	1960 1961 1962 1963
(2) A tax levied under division (Y) of section 5705.19 of the Revised Code for providing or maintaining senior citizens services or facilities;	1964 1965 1966
(3) A tax levied under section 5705.22 of the Revised Code for county hospitals;	1967 1968
(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;	1969 1970 1971 1972
(5) A tax levied under section 5705.23 of the Revised Code for library purposes;	1973 1974
(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;	1975 1976 1977
(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;	1978 1979 1980 1981
(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;	1982 1983 1984
(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	1985 1986 1987

division (B) of section 755.14 of the Revised Code;	1988
(10) A tax levied under section 1545.20 or 1545.21 of the Revised Code for park district purposes;	1989 1990
(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;	1991 1992 1993 1994 1995
(12) A tax levied under section 3709.29 of the Revised Code for a general health district program.	1996 1997
(F) An exemption from taxation granted under this section commences with the tax year specified in the resolution so long as the year specified in the resolution commences after the effective date of the resolution. If the resolution 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 resolution. In lieu of stating a specific year, the resolution 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 resolution. With respect to the exemption of improvements to parcels under division (A) of this section, the resolution 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.	1998 1999 2000 2001 2002 2003 2004 2005 2006 2007 2008 2009 2010 2011 2012 2013 2014 2015 2016

Except as otherwise provided in this division, the 2017
exemption ends on the date specified in the resolution as the 2018
date the improvement ceases to be a public purpose or the 2019
incentive district expires, or ends on the date on which the 2020
county can no longer require annual service payments in lieu of 2021
taxes under section 5709.79 of the Revised Code, whichever 2022
occurs first. The exemption of an improvement with respect to a 2023
parcel or within an incentive district may end on a later date, 2024
as specified in the resolution, if the board of commissioners 2025
and the board of education of the city, local, or exempted 2026
village school district within which the parcel or district is 2027
located have entered into a compensation agreement under section 2028
5709.82 of the Revised Code with respect to the improvement, and 2029
the board of education has approved the term of the exemption 2030
under division (C)(1) of this section, but in no case shall the 2031
improvement be exempted from taxation for more than thirty 2032
years. Exemptions shall be claimed and allowed in the same or a 2033
similar manner as in the case of other real property exemptions. 2034
If an exemption status changes during a tax year, the procedure 2035
for the apportionment of the taxes for that year is the same as 2036
in the case of other changes in tax exemption status during the 2037
year. 2038

(G) If the board of county commissioners is not required 2039
by this section to notify the board of education of the board of 2040
county commissioners' intent to declare improvements to be a 2041
public purpose, the board of county commissioners shall comply 2042
with the notice requirements imposed under section 5709.83 of 2043
the Revised Code before taking formal action to adopt the 2044
resolution making that declaration, unless the board of 2045
education has adopted a resolution under that section waiving 2046
its right to receive such a notice. 2047

(H) The county, not later than fifteen days after the 2048
adoption of a resolution under this section, shall submit to the 2049
director of development services a copy of the resolution. On or 2050
before the thirty-first day of March of each year, the county 2051
shall submit a status report to the director of development 2052
services. The report shall indicate, in the manner prescribed by 2053
the director, the progress of the project during each year that 2054
an exemption remains in effect, including a summary of the 2055
receipts from service payments in lieu of taxes; expenditures of 2056
money from the fund created under section 5709.80 of the Revised 2057
Code; a description of the public infrastructure improvements 2058
and housing renovations financed with such expenditures; and a 2059
quantitative summary of changes in employment and private 2060
investment resulting from each project. 2061

(I) Nothing in this section shall be construed to prohibit 2062
a board of county commissioners from declaring to be a public 2063
purpose improvements with respect to more than one parcel. 2064

(J) If a parcel is located in a new community district in 2065
which the new community authority imposes a community 2066
development charge on the basis of rentals received from leases 2067
of real property as described in division (L) (2) of section 2068
349.01 of the Revised Code, the parcel may not be exempted from 2069
taxation under this section. 2070

Sec. 5709.85. (A) The legislative authority of a county, 2071
township, or municipal corporation that grants an exemption from 2072
taxation under Chapter 725. or 1728. or under section 3735.67, 2073
5709.28, 5709.40, 5709.41, 5709.45, 5709.62, 5709.63, 5709.632, 2074
5709.73, or 5709.78 of the Revised Code shall create a tax 2075
incentive review council. The council shall consist of the 2076
following members: 2077

(1) In the case of a municipal corporation eligible to 2078
designate a zone under section 5709.62 or 5709.632 of the 2079
Revised Code, the chief executive officer or that officer's 2080
designee; a member of the legislative authority of the municipal 2081
corporation, appointed by the president of the legislative 2082
authority or, if the chief executive officer of the municipal 2083
corporation is the president, appointed by the president pro 2084
tempore of the legislative authority; the county auditor or the 2085
county auditor's designee; the chief financial officer of the 2086
municipal corporation or that officer's designee; an individual 2087
appointed by the board of education of each city, local, 2088
exempted village, and joint vocational school district to which 2089
the instrument granting the exemption applies; and two members 2090
of the public appointed by the chief executive officer of the 2091
municipal corporation with the concurrence of the legislative 2092
authority. At least four members of the council shall be 2093
residents of the municipal corporation, and at least one of the 2094
two public members appointed by the chief executive officer 2095
shall be a minority. As used in division (A)(1) of this section, 2096
a "minority" is an individual who is African-American, Hispanic, 2097
or Native American. 2098

(2) In the case of a county or a municipal corporation 2099
that is not eligible to designate a zone under section 5709.62 2100
or 5709.632 of the Revised Code, three members appointed by the 2101
board of county commissioners; two members from each municipal 2102
corporation to which the instrument granting the tax exemption 2103
applies, appointed by the chief executive officer with the 2104
concurrence of the legislative authority of the respective 2105
municipal corporations; two members of each township to which 2106
the instrument granting the tax exemption applies, appointed by 2107
the board of township trustees of the respective townships; the 2108

county auditor or the county auditor's designee; and an 2109
individual appointed by the board of education of each city, 2110
local, exempted village, and joint vocational school district to 2111
which the instrument granting the tax exemption applies. At 2112
least two members of the council shall be residents of the 2113
municipal corporations or townships to which the instrument 2114
granting the tax exemption applies. 2115

(3) In the case of a township in which improvements are 2116
declared a public purpose under section 5709.41 or 5709.73 of 2117
the Revised Code, the board of township trustees; the county 2118
auditor or the county auditor's designee; and an individual 2119
appointed by the board of education of each city, local, 2120
exempted village, and joint vocational school district to which 2121
the instrument granting the exemption applies. 2122

(B) The county auditor or the county auditor's designee 2123
shall serve as the chairperson of the council. The council shall 2124
meet at the call of the chairperson. At the first meeting of the 2125
council, the council shall select a vice-chairperson. Attendance 2126
by a majority of the members of the council constitutes a quorum 2127
to conduct the business of the council. 2128

(C) (1) Annually, the tax incentive review council shall 2129
review all agreements granting exemptions from property taxation 2130
under Chapter 725. or 1728. or under section 3735.671, 5709.28, 2131
5709.62, 5709.63, or 5709.632 of the Revised Code, and any 2132
performance or audit reports required to be submitted pursuant 2133
to those agreements. The review shall include agreements 2134
granting such exemptions that were entered into prior to July 2135
22, 1994, that continue to be in force and applicable to the 2136
current year's property taxes. 2137

With respect to each agreement, other than an agreement 2138

entered into under section 5709.28 of the Revised Code, the 2139
council shall determine whether the owner of the exempted 2140
property has complied with the agreement, and may take into 2141
consideration any fluctuations in the business cycle unique to 2142
the owner's business. 2143

With respect to an agreement entered into under section 2144
5709.28 of the Revised Code, the council shall consist of the 2145
members described in division (A)(2) of this section and shall 2146
determine whether the agreement complies with the requirements 2147
of section 5709.28 of the Revised Code and whether a withdrawal, 2148
removal, or conversion of land from an agricultural security 2149
area established under Chapter 931. of the Revised Code has 2150
occurred in a manner that makes the exempted property no longer 2151
eligible for the exemption. 2152

On the basis of the determinations, on or before the first 2153
day of September of each year, the council shall submit to the 2154
legislative authority written recommendations for continuation, 2155
modification, or cancellation of each agreement. 2156

(2) Annually, the tax incentive review council shall 2157
review all exemptions from property taxation resulting from the 2158
declaration of public purpose improvements pursuant to section 2159
5709.40, 5709.41, 5709.45, 5709.73, or 5709.78 of the Revised 2160
Code. The review shall include such exemptions that were granted 2161
prior to July 22, 1994, that continue to be in force and 2162
applicable to the current year's property taxes. With respect to 2163
each improvement for which an exemption is granted, the council 2164
shall determine the increase in the true value of parcels of 2165
real property on which improvements have been undertaken as a 2166
result of the exemption; the value of improvements exempted from 2167
taxation as a result of the exemption; and the number of new 2168

employees or employees retained on the site of the improvement 2169
as a result of the exemption. 2170

Upon the request of a tax incentive review council, the 2171
county auditor, the housing officer appointed pursuant to 2172
section 3735.66 of the Revised Code, the owner of a new or 2173
remodeled structure or improvement, and the legislative 2174
authority of the county, township, or municipal corporation 2175
granting the exemption shall supply the council with any 2176
information reasonably necessary for the council to make the 2177
determinations required under division (C) of this section, 2178
including returns or reports filed pursuant to sections 5711.02, 2179
5711.13, and 5727.08 of the Revised Code. 2180

(D) Annually, the tax incentive review council shall 2181
review the compliance of each recipient of a tax exemption under 2182
Chapter 725. or 1728. or section 3735.67, 5709.40, 5709.41, 2183
5709.45, 5709.62, 5709.63, 5709.632, 5709.73, or 5709.78 of the 2184
Revised Code with the nondiscriminatory hiring policies 2185
developed by the county, township, or municipal corporation 2186
under section 5709.832 of the Revised Code. Upon the request of 2187
the council, the recipient shall provide the council any 2188
information necessary to perform its review. On the basis of its 2189
review, the council may submit to the legislative authority 2190
written recommendations for enhancing compliance with the 2191
nondiscriminatory hiring policies. 2192

(E) A legislative authority that receives from a tax 2193
incentive review council written recommendations under division 2194
(C) (1) or (D) of this section shall, within sixty days after 2195
receipt, hold a meeting and vote to accept, reject, or modify 2196
all or any portion of the recommendations. 2197

(F) A tax incentive review council may request from the 2198

recipient of a tax exemption under Chapter 725. or 1728. or 2199
section 3735.67, 5709.28, 5709.40, 5709.41, 5709.45, 5709.62, 2200
5709.63, 5709.632, 5709.73, or 5709.78 of the Revised Code any 2201
information reasonably necessary for the council to perform its 2202
review under this section. The request shall be in writing and 2203
shall be sent to the recipient by certified mail. Within ten 2204
days after receipt of the request, the recipient shall provide 2205
to the council the information requested. 2206

Section 2. That existing sections 307.204, 503.01, 505.10, 2207
505.266, 505.82, 505.89, 4113.52, 5705.21, 5709.41, 5709.74, 2208
5709.75, 5709.78, and 5709.85 of the Revised Code are hereby 2209
repealed. 2210

Section 3. Section 505.10 of the Revised Code is presented 2211
in this act as a composite of the section as amended by both 2212
H.B. 48 and S.B. 268 of the 127th General Assembly. The General 2213
Assembly, applying the principle stated in division (B) of 2214
section 1.52 of the Revised Code that amendments are to be 2215
harmonized if reasonably capable of simultaneous operation, 2216
finds that the composite is the resulting version of the section 2217
in effect prior to the effective date of the section as 2218
presented in this act. 2219