

As Reported by the House Ways and Means Committee

134th General Assembly

Regular Session

2021-2022

Sub. 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
4113.52, 5709.41, 5709.74, 5709.75, 5709.78, and 2
5709.85 of the Revised Code to make various 3
township law changes. 4

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

Section 1. That sections 307.204, 503.01, 505.10, 505.266, 5
4113.52, 5709.41, 5709.74, 5709.75, 5709.78, and 5709.85 of the 6
Revised Code be amended to read as follows: 7

Sec. 307.204. (A) As used in this section: 8

(1) "Concentrated animal feeding facility" and "major 9
concentrated animal feeding facility" have the same meanings as 10
in section 903.01 of the Revised Code. 11

(2) "Facility" means a proposed new or expanded major 12
concentrated animal feeding facility. 13

(3) "Improvement" means the construction, modification, or 14
both of county infrastructure. 15

(B) A person who proposes to do any of the following shall 16
provide written notification as required under division (C) of 17

this section to the board of county commissioners of the county 18
in which a facility is or is to be located: 19

(1) Establish a new major concentrated animal feeding 20
facility; 21

(2) Increase the design capacity of an existing major 22
concentrated animal feeding facility by ten per cent or more in 23
excess of the design capacity set forth in the current permit 24
for construction or modification of the facility or for 25
installation or modification of the disposal system for manure 26
at the facility issued under section 903.02 or division (J) of 27
section 6111.03 of the Revised Code, as applicable; 28

(3) Increase the design capacity of an existing 29
concentrated animal feeding facility by ten per cent or more in 30
excess of the design capacity set forth in the current permit 31
for construction or modification of the facility or for 32
installation or modification of the disposal system for manure 33
at the facility issued under section 903.02 or division (J) of 34
section 6111.03 of the Revised Code, as applicable, and to a 35
design capacity of more than ten times the number of animals 36
specified in any of the categories in division ~~(H)~~(M) of 37
section 903.01 of the Revised Code. 38

(C) The person shall notify the board in writing by 39
certified or ordinary mail of the proposed construction or 40
expansion of the facility and include the following information: 41

(1) The anticipated travel routes of motor vehicles to and 42
from the facility; 43

(2) The anticipated number and weights of motor vehicles 44
traveling to and from the facility. 45

(D) At the request of the board, the county engineer may 46

review the written notification and advise the board on both of 47
the following: 48

(1) Improvements and maintenance of improvements that are 49
reasonably needed in order to accommodate the impact on county 50
infrastructure that is anticipated as a result of the facility, 51
including increased travel or the types of vehicles on county 52
roads; 53

(2) The projected costs of the improvements and 54
maintenance. 55

Not later than ten days after receiving the written 56
notification, the board may request the person to provide 57
additional reasonable and relevant information regarding the 58
impact of the facility on county infrastructure. The person 59
shall provide the information not later than ten days after the 60
request is made. 61

(E) (1) Not later than thirty days after the initial 62
written notification is received by the board, the board shall 63
submit to the person its recommendations, if any, concerning the 64
improvements that will be needed as a result of the facility and 65
the cost of those improvements. 66

(2) Not later than fifteen days after receipt of the 67
board's recommendations, the person shall notify the board 68
either that the person agrees with the recommendations and will 69
implement them or that the person is submitting reasonable 70
alternative recommendations or modifications to the board. If 71
the person agrees with the recommendations, they shall be 72
considered to be the board's final recommendations. 73

(3) If the board receives alternative recommendations or 74
modifications under division (E) (2) of this section, the board 75

shall select final recommendations and submit them to the person 76
not later than thirty days after the receipt of the alternative 77
recommendations or modifications. 78

(F) (1) The board shall prepare a written, dated statement 79
certifying that the written notification required under this 80
section was submitted and that final recommendations were 81
selected regarding needed improvements and the costs of those 82
improvements. The board shall provide the person with the 83
original of the statement so that the person can include it with 84
the application for a permit to install for the facility as 85
required under division (C) (4) of section 903.02 of the Revised 86
Code. The board shall retain a copy of the statement for its 87
records. 88

(2) If the board fails to prepare a written, dated 89
statement in accordance with division (F) (1) of this section 90
within seventy-five days of receiving the initial written 91
notification by certified mail from the person, the person 92
instead shall file with the application for a permit to install 93
for the facility a notarized affidavit declaring that the person 94
has met the criteria established in this section and that a 95
written, dated statement was not received by the person from the 96
board. 97

(G) If the person receives a written, dated statement from 98
the board as provided in division (F) (1) of this section, the 99
person shall construct, modify, and maintain or finance the 100
construction, modification, and maintenance of improvements as 101
provided in the board's final recommendations and with the 102
approval and oversight of the county engineer. If the person 103
fails to do so, the board shall notify the person either by 104
certified mail or, if the board has record of an internet 105

identifier of record associated with the person, by ordinary 106
mail and by that internet identifier of record that the board 107
intends to initiate mediation with the person if the person 108
remains out of compliance with the final recommendations. 109

The board shall allow sufficient time for the person to 110
apply for and proceed to obtain, for the purpose of financing 111
the construction, modification, or maintenance of the 112
improvements, exemptions from taxation under sections 5709.41, 113
5709.63, 5709.632, 5709.73, and 5709.78 of the Revised Code or 114
state or federal grants that may be available. 115

If the person remains out of compliance with the final 116
recommendations, the board may initiate mediation with the 117
person in order to resolve the differences between them. If 118
mediation fails to resolve the differences, the board and the 119
person first shall attempt to resolve the differences through 120
any legal remedies before seeking redress through a court of 121
common pleas. 122

(H) If the person subsequently submits an application 123
under section 903.02 of the Revised Code for a permit to modify 124
the facility, or if the routes of travel to or from the facility 125
change for any reason other than road construction conducted by 126
the county, the board or the person may request that additional 127
information be provided in writing and shall proceed as provided 128
in this section for the notification and recommendation 129
proceedings. 130

(I) As used in this section, "internet identifier of 131
record" has the same meaning as in section 9.312 of the Revised 132
Code. 133

Sec. 503.01. Each civil township is a body politic and 134

corporate, for the purpose of enjoying and exercising the rights 135
and privileges conferred upon it by law. It may sue and be sued, 136
plead and be impleaded, and receive and hold real estate by 137
devise or deed, or receive and hold personal property for the 138
benefit of the township for any useful purpose. The board of 139
township trustees shall hold such property in trust for the 140
township for the purpose specified in the devise, bequest, or 141
deed of gift. Such board may also receive any conveyance of real 142
estate to the township, when necessary to secure or pay a debt 143
or claim due such township, and may sell and convey real estate 144
so received. The proceeds of such sale shall be applied to the 145
fund to which such debt or claim belonged. The board of township 146
trustees may acquire real property within the unincorporated 147
territory of the township in order to provide needed public 148
improvements to the property pursuant to section 5709.41 or 149
sections 5709.73 to 5709.75 of the Revised Code. The board of 150
township trustees may enter into contracts with municipal 151
corporations pursuant to section 715.70, 715.71, or 715.72 of 152
the Revised Code, and with counties pursuant to division (D) of 153
section 715.72 of the Revised Code, to create a joint economic 154
development district. 155

Whenever the board finds it necessary to determine the 156
value of any real property the township owns or proposes to 157
acquire by purchase, lease, or otherwise, the board may employ 158
for reasonable compensation competent appraisers to advise it of 159
the value of the property or expert witnesses to testify to the 160
value in an appropriation proceeding. 161

Sec. 505.10. (A) The board of township trustees may 162
accept, on behalf of the township, the donation by bequest, 163
devise, deed of gift, or otherwise, of any real or personal 164
property for any township use. When the township has property, 165

including motor vehicles, road machinery, equipment, and tools, 166
that the board, by resolution, finds is not needed for public 167
use, is obsolete, or is unfit for the use for which it was 168
acquired, the board may sell and convey that property or 169
otherwise dispose of it in accordance with this section. Except 170
as otherwise provided in sections 505.08, 505.101, and 505.102 171
of the Revised Code, the sale or other disposition of unneeded, 172
obsolete, or unfit-for-use property shall be made in accordance 173
with one of the following: 174

(1) If the fair market value of property to be sold is, in 175
the opinion of the board, in excess of two thousand five hundred 176
dollars, the sale shall be by public auction or by sealed bid to 177
the highest bidder. The board shall publish notice of the time, 178
place, and manner of the sale once a week for two weeks in a 179
newspaper published, or of general circulation, in the township, 180
and shall post a typewritten or printed notice of the time, 181
place, and manner of the sale in the office of the board for at 182
least ten days prior to the sale. The board may also cause 183
notice to be inserted in trade papers or other publications 184
designated by it or to be distributed by electronic means, 185
including posting the notice on the board's internet web site. 186
If the board posts the notice on its web site, it may eliminate 187
the second notice otherwise required to be published in a 188
newspaper published or of general circulation in the township, 189
provided that the first notice published in such newspaper meets 190
all of the following requirements: 191

(a) It is published at least two weeks before the sale of 192
the property. 193

(b) It includes a statement that the notice is posted on 194
the board's internet web site. 195

(c) It includes the internet address of the board's 196
internet web site. 197

(d) It includes instructions describing how the notice may 198
be accessed on the board's internet web site. 199

If the board conducts the sale of the property by sealed 200
bid, the form of the bid shall be as prescribed by the board, 201
and each bid shall contain the name of the person submitting it. 202
Bids received shall be opened and tabulated at the time stated 203
in the published and posted notices. The property shall be sold 204
to the highest bidder, except that the board may reject all bids 205
and hold another sale, by public auction or sealed bid, in the 206
manner prescribed by this section. 207

(2) If the fair market value of property to be sold is, in 208
the opinion of the board, two thousand five hundred dollars or 209
less, the board may do either of the following: 210

(a) Sell the property by private sale, without 211
advertisement or public notification; 212

(b) Donate the property to an eligible nonprofit 213
organization that is located in this state and is exempt from 214
federal income taxation pursuant to 26 U.S.C. 501(a) and (c)(3). 215
~~Before donating any property under this division, the board~~ 216
~~shall adopt a resolution expressing its intent to make unneeded,~~ 217
~~obsolete, or unfit for use township property available to these~~ 218
~~organizations. The resolution shall include guidelines and~~ 219
~~procedures the board considers to be necessary to implement the~~ 220
~~donation program and shall indicate whether the township will~~ 221
~~conduct the donation program or the board will contract with a~~ 222
~~representative to conduct it. If a representative is known when~~ 223
~~the resolution is adopted, the resolution shall provide contact~~ 224

~~information such as the representative's name, address, and~~ 225
~~telephone number.~~ 226

~~The resolution shall include within its procedures a~~ 227
~~requirement that any nonprofit organization desiring to obtain~~ 228
~~donated property under this division shall submit a written~~ 229
~~notice to the board or its representative. The written notice~~ 230
~~shall include Before donating property, the nonprofit~~ 231
~~organization shall provide the board evidence that the~~ 232
~~organization is a nonprofit organization that is located in this~~ 233
~~state and is exempt from federal income taxation pursuant to 26~~ 234
~~U.S.C. 501(a) and (c)(3); a description of the organization's~~ 235
~~primary purpose; a description of the type or types of property~~ 236
~~the organization needs; and the name, address, and telephone~~ 237
~~number of a person designated by the organization's governing~~ 238
~~board to receive donated property and to serve as its agent.~~ 239

~~After adoption of the resolution, the board shall publish,~~ 240
~~in a newspaper of general circulation in the township, notice of~~ 241
~~its intent to donate unneeded, obsolete, or unfit for use~~ 242
~~township property to eligible nonprofit organizations. The~~ 243
~~notice shall include a summary of the information provided in~~ 244
~~the resolution and shall be published at least twice. A similar~~ 245
~~notice also shall be posted continually in the board's office.~~ 246
~~The board may also cause notice to be inserted in trade papers~~ 247
~~or other publications designated by it or to be distributed by~~ 248
~~electronic means, including posting the notice on the board's~~ 249
~~internet web site. If the board posts the notice on its web~~ 250
~~site, it may eliminate the second notice otherwise required to~~ 251
~~be published in a newspaper of general circulation in the~~ 252
~~township, provided that the first notice published in such~~ 253
~~newspaper meets all of the following requirements:~~ 254

(i) It is published at least two weeks before the donation	255
of the property.	256
(ii) It includes a statement that the notice is posted on	257
the board's internet web site.	258
(iii) It includes the internet address of the board's	259
internet web site.	260
(iv) It includes instructions describing how the notice	261
may be accessed on the board's internet web site.	262
The board or its representatives shall maintain a list of	263
all nonprofit organizations that notify the board or its	264
representative of their desire to obtain donated property under	265
this division and that the board or its representative	266
determines to be eligible, in accordance with the requirements	267
set forth in this section and in the donation program's	268
guidelines and procedures, to receive donated property.	269
The board or its representative also shall maintain a list	270
of all township property the board finds to be unneeded,	271
obsolete, or unfit for use and to be available for donation	272
under this division. The list shall be posted continually in a	273
conspicuous location in the board's office, and, if the township	274
maintains a web site on the internet, the list shall be posted	275
continually at that web site. An item of property on the list	276
shall be donated to the eligible nonprofit organization that	277
first declares to the board or its representative its desire to	278
obtain the item unless the board previously has established, by	279
resolution, a list of eligible nonprofit organizations that	280
shall be given priority with respect to the item's donation.	281
Priority may be given on the basis that the purposes of a	282
nonprofit organization have a direct relationship to specific	283

~~public purposes of programs provided or administered by the~~ 284
~~board. A resolution giving priority to certain nonprofit~~ 285
~~organizations with respect to the donation of an item of~~ 286
~~property shall specify the reasons why the organizations are~~ 287
~~given that priority.~~ 288

(3) If the board finds, by resolution, that the township 289
has motor vehicles, road machinery, equipment, or tools that are 290
not needed or are unfit for public use, and the board wishes to 291
sell the motor vehicles, road machinery, equipment, or tools to 292
the person or firm from which it proposes to purchase other 293
motor vehicles, road machinery, equipment, or tools, the board 294
may offer to sell the motor vehicles, road machinery, equipment, 295
or tools to that person or firm, and to have the selling price 296
credited to the person or firm against the purchase price of 297
other motor vehicles, road machinery, equipment, or tools. 298

(4) If the board advertises for bids for the sale of new 299
motor vehicles, road machinery, equipment, or tools to the 300
township, it may include in the same advertisement a notice of 301
the willingness of the board to accept bids for the purchase of 302
township-owned motor vehicles, road machinery, equipment, or 303
tools that are obsolete or not needed for public use, and to 304
have the amount of those bids subtracted from the selling price 305
of the new motor vehicles, road machinery, equipment, or tools, 306
as a means of determining the lowest responsible bidder. 307

(5) When a township has title to real property, the board 308
of township trustees, by resolution, may authorize the transfer 309
and conveyance of that property to any other political 310
subdivision of the state upon such terms as are agreed to 311
between the board and the legislative authority of that 312
political subdivision. 313

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

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

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

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

(D) Notwithstanding anything to the contrary in division (A) or (B) of this section and regardless of the property's value, the board may sell personal property, including motor

vehicles, road machinery, equipment, tools, or supplies, that is 344
not needed for public use, is obsolete, or is unfit for the use 345
for which it was acquired, by internet auction. The board shall 346
adopt, during each calendar year, a resolution expressing its 347
intent to sell that property by internet auction. The resolution 348
shall include a description of how the auctions will be 349
conducted and shall specify the number of days for bidding on 350
the property, which shall be no less than ten days, including 351
Saturdays, Sundays, and legal holidays. The resolution shall 352
indicate whether the township will conduct the auction or the 353
board will contract with a representative to conduct the auction 354
and shall establish the general terms and conditions of sale. If 355
a representative is known when the resolution is adopted, the 356
resolution shall provide contact information such as the 357
representative's name, address, and telephone number. 358

After adoption of the resolution, the board shall publish, 359
in a newspaper of general circulation in the township, notice of 360
its intent to sell unneeded, obsolete, or unfit-for-use township 361
personal property by internet auction. The notice shall include 362
a summary of the information provided in the resolution and 363
shall be published at least twice. A similar notice also shall 364
be posted continually throughout the calendar year in a 365
conspicuous place in the board's office. The board may also 366
cause notice to be inserted in trade papers or other 367
publications designated by it or to be distributed by electronic 368
means, including posting the notice on the board's internet web 369
site. If the board posts the notice on its web site, it may 370
eliminate the second notice otherwise required to be published 371
in a newspaper of general circulation in the township, provided 372
that the first notice published in such newspaper meets all of 373
the following requirements: 374

(1) It is published at least two weeks before the internet auction begins. 375
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(2) It includes a statement that the notice is posted on the board's internet web site. 377
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(3) It includes the internet address of the board's internet web site. 379
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(4) It includes instructions describing how the notice may be accessed on the board's internet web site. 381
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When property is to be sold by internet auction, the board or its representative may establish a minimum price that will be accepted for specific items and may establish any other terms and conditions for the particular sale, including requirements for pick-up or delivery, method of payment, and sales tax. This type of information shall be provided on the internet at the time of the auction and may be provided before that time upon request, after the terms and conditions have been determined by the board or its representative. 383
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Sec. 505.266. (A) As used in this section: 392

(1) "Concentrated animal feeding facility" and "major concentrated animal feeding facility" have the same meanings as in section 903.01 of the Revised Code. 393
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(2) "Facility" means a proposed new or expanded major concentrated animal feeding facility. 396
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(3) "Improvement" means the construction, modification, or both of township infrastructure. 398
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(B) A person who proposes to do any of the following shall provide written notification as required under division (C) of this section to the board of township trustees of the township 400
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in which a facility is or is to be located:	403
(1) Establish a new major concentrated animal feeding facility;	404 405
(2) Increase the design capacity of an existing major concentrated animal feeding facility by ten per cent or more in excess of the design capacity set forth in the current permit for construction or modification of the facility or for installation or modification of the disposal system for manure at the facility issued under section 903.02 or division (J) of section 6111.03 of the Revised Code, as applicable;	406 407 408 409 410 411 412
(3) Increase the design capacity of an existing concentrated animal feeding facility by ten per cent or more in excess of the design capacity set forth in the current permit for construction or modification of the facility or for installation or modification of the disposal system for manure at the facility issued under section 903.02 or division (J) of section 6111.03 of the Revised Code, as applicable, and to a design capacity of more than ten times the number of animals specified in any of the categories in division (M) of section 903.01 of the Revised Code.	413 414 415 416 417 418 419 420 421 422
(C) The person shall notify the board in writing by certified or ordinary mail of the proposed construction or expansion of the facility and include the following information:	423 424 425
(1) The anticipated travel routes of motor vehicles to and from the facility;	426 427
(2) The anticipated number and weights of motor vehicles traveling to and from the facility.	428 429
(D) At the request of the board, the county engineer may review the written notification and advise the board on both of	430 431

the following: 432

(1) Improvements and maintenance of improvements that are 433
reasonably needed in order to accommodate the impact on township 434
infrastructure that is anticipated as a result of the facility, 435
including increased travel or the types of vehicles on township 436
roads; 437

(2) The projected costs of the improvements and 438
maintenance. 439

Not later than ten days after receiving the written 440
notification, the board may request the person to provide 441
additional reasonable and relevant information regarding the 442
impact of the facility on township infrastructure. The person 443
shall provide the information not later than ten days after the 444
request is made. 445

(E) (1) Not later than thirty days after the initial 446
written notification is received by the board, the board shall 447
submit to the person its recommendations, if any, concerning the 448
improvements that will be needed as a result of the facility and 449
the cost of those improvements. 450

(2) Not later than fifteen days after receipt of the 451
board's recommendations, the person shall notify the board 452
either that the person agrees with the recommendations and will 453
implement them or that the person is submitting reasonable 454
alternative recommendations or modifications to the board. If 455
the person agrees with the recommendations, they shall be 456
considered to be the board's final recommendations. 457

(3) If the board receives alternative recommendations or 458
modifications under division (E) (2) of this section, the board 459
shall select final recommendations and submit them to the person 460

not later than thirty days after the receipt of the alternative 461
recommendations or modifications. 462

(F) (1) The board shall prepare a written, dated statement 463
certifying that the written notification required under this 464
section was submitted and that final recommendations were 465
selected regarding needed improvements and the costs of those 466
improvements. The board shall provide the person with the 467
original of the statement so that the person can include it with 468
the application for a permit to install for the facility as 469
required under division (C) (5) of section 903.02 of the Revised 470
Code. The board shall retain a copy of the statement for its 471
records. 472

(2) If the board fails to prepare a written, dated 473
statement in accordance with division (F) (1) of this section 474
within seventy-five days of receiving the initial written 475
notification by certified mail from the person, the person 476
instead shall file with the application for a permit to install 477
for the facility a notarized affidavit declaring that the person 478
has met the criteria established in this section and that a 479
written, dated statement was not received by the person from the 480
board. 481

(G) If the person receives a written, dated statement from 482
the board as provided in division (F) (1) of this section, the 483
person shall construct, modify, and maintain or finance the 484
construction, modification, and maintenance of improvements as 485
provided in the board's final recommendations and with the 486
approval and oversight of the county engineer. If the person 487
fails to do so, the board shall notify the person either by 488
certified mail or, if the board has record of an internet 489
identifier of record associated with the person, by ordinary 490

mail and by that internet identifier of record that the board 491
intends to initiate mediation with the person if the person 492
remains out of compliance with the final recommendations. 493

The board shall allow sufficient time for the person to 494
apply for and proceed to obtain, for the purpose of financing 495
the construction, modification, or maintenance of the 496
improvements, exemptions from taxation under sections 5709.41, 497
5709.63, 5709.632, 5709.73, and 5709.78 of the Revised Code or 498
state or federal grants that may be available. 499

If the person remains out of compliance with the final 500
recommendations, the board may initiate mediation with the 501
person in order to resolve the differences between them. If 502
mediation fails to resolve the differences, the board and the 503
person first shall attempt to resolve the differences through 504
any legal remedies before seeking redress through a court of 505
common pleas. 506

(H) If the person subsequently submits an application 507
under section 903.02 of the Revised Code for a permit to modify 508
the facility, or if the routes of travel to or from the facility 509
change for any reason other than road construction conducted by 510
the township, the board or the person may request that 511
additional information be provided in writing and shall proceed 512
as provided in this section for the notification and 513
recommendation proceedings. 514

(I) As used in this section, "internet identifier of 515
record" has the same meaning as in section 9.312 of the Revised 516
Code. 517

Sec. 4113.52. "(A) (1) (a) If an employee becomes aware in 518
the course of the employee's employment of a violation of any 519

state or federal statute or any ordinance or regulation of a 520
political subdivision that the employee's employer has authority 521
to correct, and the employee reasonably believes that the 522
violation is a criminal offense that is likely to cause an 523
imminent risk of physical harm to persons or a hazard to public 524
health or safety, a felony, or an improper solicitation for a 525
contribution, the employee orally shall notify the employee's 526
supervisor or other responsible officer of the employee's 527
employer of the violation and subsequently shall file with that 528
supervisor or officer a written report that provides sufficient 529
detail to identify and describe the violation. If the employer 530
does not correct the violation or make a reasonable and good 531
faith effort to correct the violation within twenty-four hours 532
after the oral notification or the receipt of the report, 533
whichever is earlier, the employee may file a written report 534
that provides sufficient detail to identify and describe the 535
violation with the prosecuting authority of the county or 536
municipal corporation where the violation occurred, with a peace 537
officer, with the inspector general if the violation is within 538
the inspector general's jurisdiction, with the auditor of 539
state's fraud-reporting system under section 117.103 of the 540
Revised Code if applicable, or with any other appropriate public 541
official or agency that has regulatory authority over the 542
employer and the industry, trade, or business in which the 543
employer is engaged. 544

(b) If an employee makes a report under division (A) (1) (a) 545
of this section, the employer, within twenty-four hours after 546
the oral notification was made or the report was received or by 547
the close of business on the next regular business day following 548
the day on which the oral notification was made or the report 549
was received, whichever is later, shall notify the employee, in 550

writing, of any effort of the employer to correct the alleged 551
violation or hazard or of the absence of the alleged violation 552
or hazard. 553

(2) If an employee becomes aware in the course of the 554
employee's employment of a violation of chapter 3704., 3734., 555
6109., or 6111. of the Revised Code that is a criminal offense, 556
the employee directly may notify, either orally or in writing, 557
any appropriate public official or agency that has regulatory 558
authority over the employer and the industry, trade, or business 559
in which the employer is engaged. 560

(3) If an employee becomes aware in the course of the 561
employee's employment of a violation by a fellow employee of any 562
state or federal statute, any ordinance or regulation of a 563
political subdivision, or any work rule or company policy of the 564
employee's employer and the employee reasonably believes that 565
the violation is a criminal offense that is likely to cause an 566
imminent risk of physical harm to persons or a hazard to public 567
health or safety, a felony, or an improper solicitation for a 568
contribution, the employee orally shall notify the employee's 569
supervisor or other responsible officer of the employee's 570
employer of the violation and subsequently shall file with that 571
supervisor or officer a written report that provides sufficient 572
detail to identify and describe the violation. 573

(B) Except as otherwise provided in division (C) of this 574
section, no employer shall take any disciplinary or retaliatory 575
action against an employee for making any report authorized by 576
division (A) (1) or (2) of this section, or as a result of the 577
employee's having made any inquiry or taken any other action to 578
ensure the accuracy of any information reported under either 579
such division. No employer shall take any disciplinary or 580

retaliatory action against an employee for making any report 581
authorized by division (A) (3) of this section if the employee 582
made a reasonable and good faith effort to determine the 583
accuracy of any information so reported, or as a result of the 584
employee's having made any inquiry or taken any other action to 585
ensure the accuracy of any information reported under that 586
division. For purposes of this division, disciplinary or 587
retaliatory action by the employer includes, without limitation, 588
doing any of the following: 589

- (1) Removing or suspending the employee from employment; 590
- (2) Withholding from the employee salary increases or 591
employee benefits to which the employee is otherwise entitled; 592
- (3) Transferring or reassigning the employee; 593
- (4) Denying the employee a promotion that otherwise would 594
have been received; 595
- (5) Reducing the employee in pay or position. 596

(C) An employee shall make a reasonable and good faith 597
effort to determine the accuracy of any information reported 598
under division (A) (1) or (2) of this section. If the employee 599
who makes a report under either division fails to make such an 600
effort, the employee may be subject to disciplinary action by 601
the employee's employer, including suspension or removal, for 602
reporting information without a reasonable basis to do so under 603
division (A) (1) or (2) of this section. 604

(D) If an employer takes any disciplinary or retaliatory 605
action against an employee as a result of the employee's having 606
filed a report under division (A) of this section, the employee 607
may bring a civil action for appropriate injunctive relief or 608
for the remedies set forth in division (E) of this section, or 609

both, within one hundred eighty days after the date the 610
disciplinary or retaliatory action was taken, in a court of 611
common pleas in accordance with the Rules of Civil Procedure. A 612
civil action under this division is not available to an employee 613
as a remedy for any disciplinary or retaliatory action taken by 614
an appointing authority against the employee as a result of the 615
employee's having filed a report under division (A) of section 616
124.341 of the Revised Code. 617

(E) The court, in rendering a judgment for the employee in 618
an action brought pursuant to division (D) of this section, may 619
order, as it determines appropriate, reinstatement of the 620
employee to the same position that the employee held at the time 621
of the disciplinary or retaliatory action and at the same site 622
of employment or to a comparable position at that site, the 623
payment of back wages, full reinstatement of fringe benefits and 624
seniority rights, or any combination of these remedies. The 625
court also may award the prevailing party all or a portion of 626
the costs of litigation and, if the employee who brought the 627
action prevails in the action, may award the prevailing employee 628
reasonable attorney's fees, witness fees, and fees for experts 629
who testify at trial, in an amount the court determines 630
appropriate. If the court determines that an employer 631
deliberately has violated division (B) of this section, the 632
court, in making an award of back pay, may include interest at 633
the rate specified in section 1343.03 of the Revised Code. 634

(F) Any report filed with the inspector general under this 635
section shall be filed as a complaint in accordance with section 636
121.46 of the Revised Code. 637

(G) As used in this section: 638

(1) "Contribution" has the same meaning as in section 639

3517.01 of the Revised Code. 640

(2) "Improper solicitation for a contribution" means a 641
solicitation for a contribution that satisfies all of the 642
following: 643

(a) The solicitation violates division (B), (C), or (D) of 644
section 3517.092 of the Revised Code; 645

(b) The solicitation is made in person by a public 646
official or by an employee who has a supervisory role within the 647
public office; 648

(c) The public official or employee knowingly made the 649
solicitation, and the solicitation violates division (B), (C), 650
or (D) of section 3517.092 of the Revised Code; 651

(d) The employee reporting the solicitation is an employee 652
of the same public office as the public official or the employee 653
with the supervisory role who is making the solicitation. 654

Sec. 5709.41. (A) As used in this section: 655

(1) "Business day" means a day of the week excluding 656
Saturday, Sunday, and a legal holiday as defined under section 657
1.14 of the Revised Code. 658

(2) "Improvement" means the increase in assessed value of 659
any parcel of property subsequent to the acquisition of the 660
parcel by a municipal corporation engaged in urban redevelopment 661
or by a township engaged in redevelopment. 662

(B) The legislative authority of a municipal corporation 663
or township, by ordinance or resolution, may declare to be a 664
public purpose any improvement to a parcel of real property if 665
both of the following apply: 666

(1) The municipal corporation or township held fee title 667
to the parcel prior to the adoption of the ordinance or 668
resolution; 669

(2) The parcel is leased, or the fee of the parcel is 670
conveyed, to any person either before or after adoption of the 671
ordinance or resolution. 672

Improvements used or to be used for residential purposes 673
may be declared a public purpose under this section only if the 674
parcel is located in a blighted area of an impacted city, in the 675
case of a municipal corporation, or in a blighted area, in the 676
case of a township, as those terms are defined in section 677
1728.01 of the Revised Code. For this purpose, "parcel that is 678
used or to be used for residential purposes" means a parcel 679
that, as improved, is used or to be used for purposes that would 680
cause the tax commissioner to classify the parcel as residential 681
property in accordance with rules adopted by the commissioner 682
under section 5713.041 of the Revised Code. 683

(C) Except as otherwise provided in division (C) (1), (2), 684
or (3) of this section, not more than seventy-five per cent of 685
an improvement thus declared to be a public purpose may be 686
exempted from real property taxation. The ordinance or 687
resolution shall specify the percentage of the improvement to be 688
exempted from taxation. If a parcel is located in a new 689
community district in which the new community authority imposes 690
a community development charge on the basis of rentals received 691
from leases of real property as described in division (L) (2) of 692
section 349.01 of the Revised Code, the parcel may not be 693
exempted from taxation under this section. 694

(1) If the ordinance or resolution declaring improvements 695
to a parcel to be a public purpose specifies that payments in 696

lieu of taxes provided for in section 5709.42 or 5709.74 of the Revised Code shall be paid to the city, local, or exempted village school district in which the parcel is located in the amount of the taxes that would have been payable to the school district if the improvements had not been exempted from taxation, the percentage of the improvement that may be exempted from taxation may exceed seventy-five per cent, and the exemption may be granted for up to thirty years, without the approval of the board of education as otherwise required under division (C) (2) of this section.

(2) Improvements may be exempted from taxation for up to ten years or, with the approval of the board of education of the city, local, or exempted village school district within the territory of which the improvements are or will be located, for up to thirty years. The percentage of the improvement exempted from taxation may, with such approval, exceed seventy-five per cent, but shall not exceed one hundred per cent. Not later than forty-five business days prior to adopting an ordinance or resolution under this section, the legislative authority shall deliver to the board of education a notice stating its intent to declare improvements to be a public purpose under this section. The notice shall describe the parcel and the improvements, provide an estimate of the true value in money of the improvements, specify the period for which the improvements would be exempted from taxation and the percentage of the improvements that would be exempted, and indicate the date on which the legislative authority intends to adopt the ordinance or resolution. The board of education, by resolution adopted by a majority of the board, may approve the exemption for the period or for the exemption percentage specified in the notice, may disapprove the exemption for the number of years in excess

of ten, may disapprove the exemption for the percentage of the 728
improvements to be exempted in excess of seventy-five per cent, 729
or both, or may approve the exemption on the condition that the 730
legislative authority and the board negotiate an agreement 731
providing for compensation to the school district equal in value 732
to a percentage of the amount of taxes exempted in the eleventh 733
and subsequent years of the exemption period, or, in the case of 734
exemption percentages in excess of seventy-five per cent, 735
compensation equal in value to a percentage of the taxes that 736
would be payable on the portion of the improvement in excess of 737
seventy-five per cent were that portion to be subject to 738
taxation. The board of education shall certify its resolution to 739
the legislative authority not later than fourteen days prior to 740
the date the legislative authority intends to adopt the 741
ordinance or resolution as indicated in the notice. If the board 742
of education approves the exemption on the condition that a 743
compensation agreement be negotiated, the board in its 744
resolution shall propose a compensation percentage. If the board 745
of education and the legislative authority negotiate a mutually 746
acceptable compensation agreement, the ordinance or resolution 747
may declare the improvements a public purpose for the number of 748
years specified in the ordinance or resolution or, in the case 749
of exemption percentages in excess of seventy-five per cent, for 750
the exemption percentage specified in the ordinance or 751
resolution. In either case, if the board and the legislative 752
authority fail to negotiate a mutually acceptable compensation 753
agreement, the ordinance or resolution may declare the 754
improvements a public purpose for not more than ten years, but 755
shall not exempt more than seventy-five per cent of the 756
improvements from taxation. If the board fails to certify a 757
resolution to the legislative authority within the time 758
prescribed by this division, the legislative authority thereupon 759

may adopt the ordinance or resolution and may declare the 760
improvements a public purpose for up to thirty years. The 761
legislative authority may adopt the ordinance or resolution at 762
any time after the board of education certifies its resolution 763
approving the exemption to the legislative authority, or, if the 764
board approves the exemption on the condition that a mutually 765
acceptable compensation agreement be negotiated, at any time 766
after the compensation agreement is agreed to by the board and 767
the legislative authority. If a mutually acceptable compensation 768
agreement is negotiated between the legislative authority and 769
the board, including agreements for payments in lieu of taxes 770
under section 5709.42 or 5709.74 of the Revised Code, the 771
legislative authority shall compensate the joint vocational 772
school district within the territory of which the improvements 773
are or will be located at the same rate and under the same terms 774
received by the city, local, or exempted village school 775
district. 776

(3) If a board of education has adopted a resolution 777
waiving its right to approve exemptions from taxation and the 778
resolution remains in effect, approval of exemptions by the 779
board is not required under this division. If a board of 780
education has adopted a resolution allowing a legislative 781
authority to deliver the notice required under this division 782
fewer than forty-five business days prior to the legislative 783
authority's adoption of the ordinance or resolution, the 784
legislative authority shall deliver the notice to the board not 785
later than the number of days prior to such adoption as 786
prescribed by the board in its resolution. If a board of 787
education adopts a resolution waiving its right to approve 788
exemptions or shortening the notification period, the board 789
shall certify a copy of the resolution to the legislative 790

authority. If the board of education rescinds such a resolution, 791
it shall certify notice of the rescission to the legislative 792
authority. 793

(4) If the legislative authority is not required by 794
division (C) (1), (2), or (3) of this section to notify the board 795
of education of the legislative authority's intent to declare 796
improvements to be a public purpose, the legislative authority 797
shall comply with the notice requirements imposed under section 798
5709.83 of the Revised Code, unless the board has adopted a 799
resolution under that section waiving its right to receive such 800
a notice. 801

(5) Nothing in division (C) of this section prohibits the 802
legislative authority of a municipal corporation or township 803
from amending the ordinance or resolution under section 5709.51 804
of the Revised Code to extend the term of the exemption. 805

(D) An exemption granted under this section commences with 806
the tax year specified in the ordinance or resolution so long as 807
the year specified in the ordinance or resolution commences 808
after the effective date of the ordinance or resolution. If the 809
ordinance or resolution specifies a year commencing before the 810
effective date of the ordinance or resolution or specifies no 811
year, the exemption commences with the tax year in which an 812
exempted improvement first appears on the tax list and that 813
commences after the effective date of the ordinance or 814
resolution. In lieu of stating a specific year, the ordinance or 815
resolution may provide that the exemption commences in the tax 816
year in which the value of an improvement exceeds a specified 817
amount or in which the construction of one or more improvements 818
is completed, provided that such tax year commences after the 819
effective date of the ordinance or resolution. In lieu of 820

stating a specific year, the ordinance or resolution may allow 821
for the exemption to commence in different tax years on a 822
parcel-by-parcel basis, with a separate exemption term specified 823
for each parcel. The exemption ends on the date specified in the 824
ordinance or resolution as the date the improvement ceases to be 825
a public purpose. The exemption shall be claimed and allowed in 826
the same or a similar manner as in the case of other real 827
property exemptions. If an exemption status changes during a tax 828
year, the procedure for the apportionment of the taxes for that 829
year is the same as in the case of other changes in tax 830
exemption status during the year. 831

(E) A municipal corporation or township, not later than 832
fifteen days after the adoption of an ordinance or resolution 833
granting a tax exemption under this section, shall submit to the 834
director of development a copy of the ordinance or resolution. 835
On or before the thirty-first day of March each year, the 836
municipal corporation or township shall submit a status report 837
to the director of development outlining the progress of the 838
project during each year that the exemption remains in effect. 839

Sec. 5709.74. (A) A township that has declared an 840
improvement to be a public purpose under section 5709.41 or 841
5709.73 of the Revised Code may require the owner of the parcel 842
to make annual service payments in lieu of taxes to the county 843
treasurer on or before the final dates for payment of real 844
property taxes. Each payment shall be charged and collected in 845
the same manner and in the same amount as the real property 846
taxes that would have been charged and payable against any 847
improvement made on the parcel if it were not exempt from 848
taxation. If any reduction in the levies otherwise applicable to 849
the exempt property is made by the county budget commission 850
under section 5705.31 of the Revised Code, the amount of the 851

service payment in lieu of taxes shall be calculated as if a 852
reduction in levies had not been made. A township shall not 853
require an owner to make annual service payments in lieu of 854
taxes pursuant to this section after the date on which the 855
township has been paid back in full for the public 856
infrastructure improvements made pursuant to sections 5709.73 to 857
5709.75 of the Revised Code. 858

(B) Moneys collected as service payments in lieu of taxes 859
shall be distributed at the same time and in the same manner as 860
real property tax payments. However, subject to division (C) of 861
this section or section 5709.913 of the Revised Code, the entire 862
amount so collected shall be distributed to the township in 863
which the improvement is located. If a parcel upon which moneys 864
are collected as service payments in lieu of taxes is annexed to 865
a municipal corporation, the service payments shall continue to 866
be collected and distributed to the township in which the parcel 867
was located before its annexation until the township is paid 868
back in full for the cost of any public infrastructure 869
improvements it made on the parcel. The treasurer shall maintain 870
a record of the service payments in lieu of taxes made from 871
property in each township. 872

(C) If annual service payments in lieu of taxes are 873
required under this section, the county treasurer shall 874
distribute to the appropriate taxing authorities the portion of 875
the service payments that represent payments required under 876
division (F) of section 5709.73 of the Revised Code. 877

(D) Nothing in this section or section 5709.41 or 5709.73 878
of the Revised Code affects the taxes levied against that 879
portion of the value of any parcel of property that is not 880
exempt from taxation. 881

Sec. 5709.75. (A) Any township that ~~receives service~~ 882
~~payments in lieu of taxes under section 5709.74 of the Revised~~ 883
~~Code grants a tax exemption under section 5709.73 of the Revised~~ 884
Code shall establish a township public improvement tax increment 885
equivalent fund into which these shall be deposited service 886
payments shall be deposited in lieu of taxes distributed to the 887
township under section 5709.74 of the Revised Code. If the board 888
of township trustees has adopted a resolution under division (C) 889
of section 5709.73 of the Revised Code, the township shall 890
establish at least one account in that fund with respect to 891
resolutions adopted under division (B) of that section, and one 892
account with respect to each incentive district created by a 893
resolution adopted under division (C) of that section. If a 894
resolution adopted under division (C) of section 5709.73 of the 895
Revised Code also authorizes the use of service payments for 896
housing renovations within the incentive district, the township 897
shall establish separate accounts for the service payments 898
designated for public infrastructure improvements and for the 899
service payments authorized for the purpose of housing 900
renovations. 901

~~(B)~~ Except as otherwise provided in division (C) or (D) of 902
this section, money deposited in an account of the township 903
public improvement tax increment equivalent fund shall be used 904
by the township to pay the costs of public infrastructure 905
improvements designated in or the housing renovations authorized 906
by the resolution with respect to which the account is 907
established, including any interest on and principal of the 908
notes; in the case of an account established with respect to a 909
resolution adopted under division (C) of that section, money in 910
the account shall be used to finance the public infrastructure 911
improvements designated, or the housing renovations authorized, 912

for each incentive district created in the resolution. Money in 913
an account shall not be used to finance or support housing 914
renovations that take place after the incentive district has 915
expired. 916

(B) A township may, by resolution, establish a 917
redevelopment tax increment equivalent fund, into which shall be 918
deposited service payments in lieu of taxes distributed to the 919
township by the county treasurer as provided in section 5709.74 920
of the Revised Code for improvements exempt from taxation 921
pursuant to an ordinance adopted under section 5709.41 of the 922
Revised Code. Moneys deposited in the redevelopment tax 923
increment equivalent fund shall be used for such purposes as are 924
authorized in the resolution establishing the fund. 925

(C) (1) (a) A township may distribute money in ~~such an~~ 926
~~account~~ the township public improvement tax increment equivalent 927
fund or redevelopment tax increment equivalent fund to any 928
school district in which the exempt property is located in an 929
amount not to exceed the amount of real property taxes that such 930
school district would have received from the improvement if it 931
were not exempt from taxation. The resolution establishing the 932
fund shall set forth the percentage of such maximum amount that 933
will be distributed to any affected school district. 934

(b) A township also may distribute money in ~~such an~~ 935
~~account~~ either fund as follows: 936

(i) To a board of county commissioners, in the amount that 937
is owed to the board pursuant to division (E) of section 5709.73 938
of the Revised Code; 939

(ii) To a county in accordance with section 5709.913 of 940
the Revised Code. 941

(2) Money from an account in a township public improvement 942
tax increment equivalent fund or from a redevelopment tax 943
increment equivalent fund may be distributed under division (C) 944
(1) (b) of this section, regardless of the date a resolution was 945
adopted under section 5709.73 of the Revised Code that prompted 946
the establishment of the account, even if the resolution was 947
adopted prior to March 30, 2006. 948

(D) A board of township trustees that adopted a resolution 949
under section 5709.73 of the Revised Code and that, with respect 950
to property exempted under such a resolution, is party to a 951
hold-harmless or service agreement, may appropriate and expend 952
unencumbered money in the fund to pay current public safety 953
expenses of the township. A township appropriating and expending 954
money under this division shall reimburse the fund for the sum 955
so appropriated and expended not later than the day the 956
exemption granted under the resolution expires. For the purposes 957
of this division, a "hold-harmless agreement" is an agreement 958
with the board of education of a city, local, or exempted 959
village school district under which the board of township 960
trustees agrees to compensate the school district for one 961
hundred per cent of the tax revenue the school district would 962
have received from improvements to parcels designated in the 963
resolution were it not for the exemption granted by the 964
resolution. 965

(E) A board of township trustees that adopted a resolution 966
under section 5709.73 of the Revised Code prior to July 21, 967
1994, and that, with respect to property exempted under such 968
resolution, is a party to a hold-harmless or service agreement 969
with a board of education of a city, local, or exempted village 970
school district, within the territory of which such property is 971
located, may appropriate and expend unencumbered money in the 972

fund to pay current expenses for the continued maintenance of 973
public improvements or public infrastructure improvements 974
designated in that resolution, as such resolution has been 975
amended under division (K) of section 5709.73 of the Revised 976
Code. 977

(F) Any unencumbered money remaining in the township 978
public improvement tax increment equivalent fund or an account 979
of that fund, or in the redevelopment tax increment equivalent 980
fund, upon dissolution of the account or fund shall be 981
transferred to the general fund of the township. 982

Sec. 5709.78. (A) A board of county commissioners may, by 983
resolution, declare improvements to certain parcels of real 984
property located in the unincorporated territory of the county 985
to be a public purpose. Except as otherwise provided under 986
division (C) of this section or section 5709.51 of the Revised 987
Code, not more than seventy-five per cent of an improvement thus 988
declared to be a public purpose may be exempted from real 989
property taxation, for a period of not more than ten years. The 990
resolution shall specify the percentage of the improvement to be 991
exempted and the life of the exemption. 992

A resolution adopted under this division shall designate 993
the specific public infrastructure improvements made, to be 994
made, or in the process of being made by the county that 995
directly benefit, or that once made will directly benefit, the 996
parcels for which improvements are declared to be a public 997
purpose. The service payments provided for in section 5709.79 of 998
the Revised Code shall be used to finance the public 999
infrastructure improvements designated in the resolution, or as 1000
provided in section 5709.80 of the Revised Code. 1001

(B) (1) A board of county commissioners may adopt a 1002

resolution creating an incentive district and declaring 1003
improvements to parcels within the district to be a public 1004
purpose and, except as provided in division (B)(2) of this 1005
section, exempt from taxation as provided in this section, but 1006
no board of county commissioners of a county that has a 1007
population that exceeds twenty-five thousand, as shown by the 1008
most recent federal decennial census, shall adopt a resolution 1009
that creates an incentive district if the sum of the taxable 1010
value of real property in the proposed district for the 1011
preceding tax year and the taxable value of all real property in 1012
the county that would have been taxable in the preceding year 1013
were it not for the fact that the property was in an existing 1014
incentive district and therefore exempt from taxation exceeds 1015
twenty-five per cent of the taxable value of real property in 1016
the county for the preceding tax year. The district shall be 1017
located within the unincorporated territory of the county and 1018
shall not include any territory that is included within a 1019
district created under division (C) of section 5709.73 of the 1020
Revised Code. The resolution shall delineate the boundary of the 1021
proposed district and specifically identify each parcel within 1022
the district. A proposed district may not include any parcel 1023
that is or has been exempted from taxation under division (A) of 1024
this section or that is or has been within another district 1025
created under this division. A resolution may create more than 1026
one such district, and more than one resolution may be adopted 1027
under division (B)(1) of this section. 1028

(2) (a) Not later than thirty days prior to adopting a 1029
resolution under division (B)(1) of this section, if the county 1030
intends to apply for exemptions from taxation under section 1031
5709.911 of the Revised Code on behalf of owners of real 1032
property located within the proposed incentive district, the 1033

board of county commissioners shall conduct a public hearing on 1034
the proposed resolution. Not later than thirty days prior to the 1035
public hearing, the board shall give notice of the public 1036
hearing and the proposed resolution by first class mail to every 1037
real property owner whose property is located within the 1038
boundaries of the proposed incentive district that is the 1039
subject of the proposed resolution. The board also shall provide 1040
the notice by first class mail to the clerk of each township in 1041
which the proposed incentive district will be located. The 1042
notice shall include a map of the proposed incentive district on 1043
which the board of county commissioners shall have delineated an 1044
overlay. The notice shall inform property owners of the owner's 1045
right to exclude the owner's property from the incentive 1046
district if both of the following conditions are met: 1047

(i) The owner's entire parcel of property will not be 1048
located within the overlay. 1049

(ii) The owner has submitted a statement to the board of 1050
township trustees of the township in which the parcel is located 1051
indicating the owner's intent to seek a tax exemption for 1052
improvements to the owner's parcel under section 5709.41 or 1053
division (B) or (C) of section 5709.73 of the Revised Code 1054
within the next five years. 1055

When both of the preceding conditions are met, the owner 1056
may exclude the owner's property from the incentive district by 1057
submitting a written response in accordance with division (B) (2) 1058
(b) of this section. The notice also shall include information 1059
detailing the required contents of the response, the address to 1060
which the response may be mailed, and the deadline for 1061
submitting the response. 1062

(b) Any owner of real property located within the 1063

boundaries of an incentive district proposed under division (B) 1064
(1) of this section who meets the conditions specified in 1065
divisions (B) (2) (a) (i) and (ii) of this section may exclude the 1066
property from the proposed incentive district by submitting a 1067
written response to the board not later than forty-five days 1068
after the postmark date on the notice required under division 1069
(B) (2) (a) of this section. The response shall include a copy of 1070
the statement submitted under division (B) (2) (a) (ii) of this 1071
section. The response shall be sent by first class mail or 1072
delivered in person at a public hearing held by the board under 1073
division (B) (2) (a) of this section. The response shall conform 1074
to any content requirements that may be established by the board 1075
and included in the notice provided under division (B) (2) (a) of 1076
this section. In the response, property owners may identify a 1077
parcel by street address, by the manner in which it is 1078
identified in the resolution, or by other means allowing the 1079
identity of the parcel to be ascertained. 1080

(c) Before adopting a resolution under division (B) (1) of 1081
this section, the board shall amend the resolution to exclude 1082
any parcel for which a written response has been submitted under 1083
division (B) (2) (b) of this section. A county shall not apply for 1084
exemptions from taxation under section 5709.911 of the Revised 1085
Code for any such parcel, and service payments may not be 1086
required from the owner of the parcel. Improvements to a parcel 1087
excluded from an incentive district under this division may be 1088
exempted from taxation under division (A) of this section 1089
pursuant to a resolution adopted under that division or under 1090
any other section of the Revised Code under which the parcel 1091
qualifies. 1092

(3) (a) A resolution adopted under division (B) (1) of this 1093
section shall specify the life of the incentive district and the 1094

percentage of the improvements to be exempted, shall designate 1095
the public infrastructure improvements made, to be made, or in 1096
the process of being made, that benefit or serve, or, once made, 1097
will benefit or serve parcels in the district. The resolution 1098
also shall identify one or more specific projects being, or to 1099
be, undertaken in the district that place additional demand on 1100
the public infrastructure improvements designated in the 1101
resolution. The project identified may, but need not be, the 1102
project under division (B) (3) (b) of this section that places 1103
real property in use for commercial or industrial purposes. 1104

A resolution adopted under division (B) (1) of this section 1105
on or after March 30, 2006, shall not designate police or fire 1106
equipment as public infrastructure improvements, and no service 1107
payment provided for in section 5709.79 of the Revised Code and 1108
received by the county under the resolution shall be used for 1109
police or fire equipment. 1110

(b) A resolution adopted under division (B) (1) of this 1111
section may authorize the use of service payments provided for 1112
in section 5709.79 of the Revised Code for the purpose of 1113
housing renovations within the incentive district, provided that 1114
the resolution also designates public infrastructure 1115
improvements that benefit or serve the district, and that a 1116
project within the district places real property in use for 1117
commercial or industrial purposes. Service payments may be used 1118
to finance or support loans, deferred loans, and grants to 1119
persons for the purpose of housing renovations within the 1120
district. The resolution shall designate the parcels within the 1121
district that are eligible for housing renovations. The 1122
resolution shall state separately the amount or the percentages 1123
of the expected aggregate service payments that are designated 1124
for each public infrastructure improvement and for the purpose 1125

of housing renovations. 1126

(4) Except with the approval of the board of education of 1127
each city, local, or exempted village school district within the 1128
territory of which the incentive district is or will be located, 1129
and subject to division (D) of this section, the life of an 1130
incentive district shall not exceed ten years, and the 1131
percentage of improvements to be exempted shall not exceed 1132
seventy-five per cent. With approval of the board of education, 1133
the life of a district may be not more than thirty years, and 1134
the percentage of improvements to be exempted may be not more 1135
than one hundred per cent. The approval of a board of education 1136
shall be obtained in the manner provided in division (C) of this 1137
section. 1138

(C) (1) Improvements with respect to a parcel may be 1139
exempted from taxation under division (A) of this section, and 1140
improvements to parcels within an incentive district may be 1141
exempted from taxation under division (B) of this section, for 1142
up to ten years or, with the approval of the board of education 1143
of each city, local, or exempted village school district within 1144
which the parcel or district is located, for up to thirty years. 1145
The percentage of the improvements exempted from taxation may, 1146
with such approval, exceed seventy-five per cent, but shall not 1147
exceed one hundred per cent. Not later than forty-five business 1148
days prior to adopting a resolution under this section declaring 1149
improvements to be a public purpose that is subject to the 1150
approval of a board of education under this division, the board 1151
of county commissioners shall deliver to the board of education 1152
a notice stating its intent to adopt a resolution making that 1153
declaration. The notice regarding improvements with respect to a 1154
parcel under division (A) of this section shall identify the 1155
parcels for which improvements are to be exempted from taxation, 1156

provide an estimate of the true value in money of the 1157
improvements, specify the period for which the improvements 1158
would be exempted from taxation and the percentage of the 1159
improvements that would be exempted, and indicate the date on 1160
which the board of county commissioners intends to adopt the 1161
resolution. The notice regarding improvements to parcels within 1162
an incentive district under division (B) of this section shall 1163
delineate the boundaries of the district, specifically identify 1164
each parcel within the district, identify each anticipated 1165
improvement in the district, provide an estimate of the true 1166
value in money of each such improvement, specify the life of the 1167
district and the percentage of improvements that would be 1168
exempted, and indicate the date on which the board of county 1169
commissioners intends to adopt the resolution. The board of 1170
education, by resolution adopted by a majority of the board, may 1171
approve the exemption for the period or for the exemption 1172
percentage specified in the notice; may disapprove the exemption 1173
for the number of years in excess of ten, may disapprove the 1174
exemption for the percentage of the improvements to be exempted 1175
in excess of seventy-five per cent, or both; or may approve the 1176
exemption on the condition that the board of county 1177
commissioners and the board of education negotiate an agreement 1178
providing for compensation to the school district equal in value 1179
to a percentage of the amount of taxes exempted in the eleventh 1180
and subsequent years of the exemption period or, in the case of 1181
exemption percentages in excess of seventy-five per cent, 1182
compensation equal in value to a percentage of the taxes that 1183
would be payable on the portion of the improvements in excess of 1184
seventy-five per cent were that portion to be subject to 1185
taxation, or other mutually agreeable compensation. 1186

(2) The board of education shall certify its resolution to 1187

the board of county commissioners not later than fourteen days 1188
prior to the date the board of county commissioners intends to 1189
adopt its resolution as indicated in the notice. If the board of 1190
education and the board of county commissioners negotiate a 1191
mutually acceptable compensation agreement, the resolution of 1192
the board of county commissioners may declare the improvements a 1193
public purpose for the number of years specified in that 1194
resolution or, in the case of exemption percentages in excess of 1195
seventy-five per cent, for the exemption percentage specified in 1196
the resolution. In either case, if the board of education and 1197
the board of county commissioners fail to negotiate a mutually 1198
acceptable compensation agreement, the resolution may declare 1199
the improvements a public purpose for not more than ten years, 1200
and shall not exempt more than seventy-five per cent of the 1201
improvements from taxation. If the board of education fails to 1202
certify a resolution to the board of county commissioners within 1203
the time prescribed by this section, the board of county 1204
commissioners thereupon may adopt the resolution and may declare 1205
the improvements a public purpose for up to thirty years or, in 1206
the case of exemption percentages proposed in excess of seventy- 1207
five per cent, for the exemption percentage specified in the 1208
resolution. The board of county commissioners may adopt the 1209
resolution at any time after the board of education certifies 1210
its resolution approving the exemption to the board of county 1211
commissioners, or, if the board of education approves the 1212
exemption on the condition that a mutually acceptable 1213
compensation agreement be negotiated, at any time after the 1214
compensation agreement is agreed to by the board of education 1215
and the board of county commissioners. If a mutually acceptable 1216
compensation agreement is negotiated between the board of county 1217
commissioners and the board of education, including agreements 1218
for payments in lieu of taxes under section 5709.79 of the 1219

Revised Code, the board of county commissioners shall compensate 1220
the joint vocational school district within which the parcel or 1221
district is located at the same rate and under the same terms 1222
received by the city, local, or exempted village school 1223
district. 1224

(3) If a board of education has adopted a resolution 1225
waiving its right to approve exemptions from taxation under this 1226
section and the resolution remains in effect, approval of such 1227
exemptions by the board of education is not required under 1228
division (C) of this section. If a board of education has 1229
adopted a resolution allowing a board of county commissioners to 1230
deliver the notice required under division (C) of this section 1231
fewer than forty-five business days prior to approval of the 1232
resolution by the board of county commissioners, the board of 1233
county commissioners shall deliver the notice to the board of 1234
education not later than the number of days prior to such 1235
approval as prescribed by the board of education in its 1236
resolution. If a board of education adopts a resolution waiving 1237
its right to approve exemptions or shortening the notification 1238
period, the board of education shall certify a copy of the 1239
resolution to the board of county commissioners. If the board of 1240
education rescinds such a resolution, it shall certify notice of 1241
the rescission to the board of county commissioners. 1242

(4) Nothing in division (C) of this section prohibits the 1243
board of county commissioners from amending the resolution under 1244
section 5709.51 of the Revised Code to extend the term of the 1245
exemption. 1246

(D) (1) If a proposed resolution under division (B) (1) of 1247
this section exempts improvements with respect to a parcel 1248
within an incentive district for more than ten years, or the 1249

percentage of the improvement exempted from taxation exceeds 1250
seventy-five per cent, not later than forty-five business days 1251
prior to adopting the resolution the board of county 1252
commissioners shall deliver to the board of township trustees of 1253
any township within which the incentive district is or will be 1254
located a notice that states its intent to adopt a resolution 1255
creating an incentive district. The notice shall include a copy 1256
of the proposed resolution, identify the parcels for which 1257
improvements are to be exempted from taxation, provide an 1258
estimate of the true value in money of the improvements, specify 1259
the period of time for which the improvements would be exempted 1260
from taxation, specify the percentage of the improvements that 1261
would be exempted from taxation, and indicate the date on which 1262
the board intends to adopt the resolution. 1263

(2) The board of township trustees, by resolution adopted 1264
by a majority of the board, may object to the exemption for the 1265
number of years in excess of ten, may object to the exemption 1266
for the percentage of the improvement to be exempted in excess 1267
of seventy-five per cent, or both. If the board of township 1268
trustees objects, the board of township trustees may negotiate a 1269
mutually acceptable compensation agreement with the board of 1270
county commissioners. In no case shall the compensation provided 1271
to the board of township trustees exceed the property taxes 1272
forgone due to the exemption. If the board of township trustees 1273
objects, and the board of township trustees and the board of 1274
county commissioners fail to negotiate a mutually acceptable 1275
compensation agreement, the resolution adopted under division 1276
(B)(1) of this section shall provide to the board of township 1277
trustees compensation in the eleventh and subsequent years of 1278
the exemption period equal in value to not more than fifty per 1279
cent of the taxes that would be payable to the township or, if 1280

the board of township trustee's objection includes an objection 1281
to an exemption percentage in excess of seventy-five per cent, 1282
compensation equal in value to not more than fifty per cent of 1283
the taxes that would be payable to the township on the portion 1284
of the improvement in excess of seventy-five per cent, were that 1285
portion to be subject to taxation. The board of township 1286
trustees shall certify its resolution to the board of county 1287
commissioners not later than thirty days after receipt of the 1288
notice. 1289

(3) If the board of township trustees does not object or 1290
fails to certify a resolution objecting to an exemption within 1291
thirty days after receipt of the notice, the board of county 1292
commissioners may adopt its resolution, and no compensation 1293
shall be provided to the board of township trustees. If the 1294
board of township trustees certifies its resolution objecting to 1295
the commissioners' resolution, the board of county commissioners 1296
may adopt its resolution at any time after a mutually acceptable 1297
compensation agreement is agreed to by the board of county 1298
commissioners and the board of township trustees. If the board 1299
of township trustees certifies a resolution objecting to the 1300
commissioners' resolution, the board of county commissioners may 1301
adopt its resolution at anytime after a mutually acceptable 1302
compensation agreement is agreed to by the board of county 1303
commissioners and the board of township trustees, or, if no 1304
compensation agreement is negotiated, at any time after the 1305
board of county commissioners in the proposed resolution to 1306
provide compensation to the board of township trustees of fifty 1307
per cent of the taxes that would be payable to the township in 1308
the eleventh and subsequent years of the exemption period or on 1309
the portion of the improvement in excess of seventy-five per 1310
cent, were that portion to be subject to taxation. 1311

(E) Service payments in lieu of taxes that are 1312
attributable to any amount by which the effective tax rate of 1313
either a renewal levy with an increase or a replacement levy 1314
exceeds the effective tax rate of the levy renewed or replaced, 1315
or that are attributable to an additional levy, for a levy 1316
authorized by the voters for any of the following purposes on or 1317
after January 1, 2006, and which are provided pursuant to a 1318
resolution creating an incentive district under division (B)(1) 1319
of this section that is adopted on or after January 1, 2006, 1320
shall be distributed to the appropriate taxing authority as 1321
required under division (D) of section 5709.79 of the Revised 1322
Code in an amount equal to the amount of taxes from that 1323
additional levy or from the increase in the effective tax rate 1324
of such renewal or replacement levy that would have been payable 1325
to that taxing authority from the following levies were it not 1326
for the exemption authorized under division (B) of this section: 1327

(1) A tax levied under division (L) of section 5705.19 or 1328
section 5705.191 or 5705.222 of the Revised Code for community 1329
developmental disabilities programs and services pursuant to 1330
Chapter 5126. of the Revised Code; 1331

(2) A tax levied under division (Y) of section 5705.19 of 1332
the Revised Code for providing or maintaining senior citizens 1333
services or facilities; 1334

(3) A tax levied under section 5705.22 of the Revised Code 1335
for county hospitals; 1336

(4) A tax levied by a joint-county district or by a county 1337
under section 5705.19, 5705.191, or 5705.221 of the Revised Code 1338
for alcohol, drug addiction, and mental health services or 1339
facilities; 1340

(5) A tax levied under section 5705.23 of the Revised Code	1341
for library purposes;	1342
(6) A tax levied under section 5705.24 of the Revised Code	1343
for the support of children services and the placement and care	1344
of children;	1345
(7) A tax levied under division (Z) of section 5705.19 of	1346
the Revised Code for the provision and maintenance of zoological	1347
park services and facilities under section 307.76 of the Revised	1348
Code;	1349
(8) A tax levied under section 511.27 or division (H) of	1350
section 5705.19 of the Revised Code for the support of township	1351
park districts;	1352
(9) A tax levied under division (A), (F), or (H) of	1353
section 5705.19 of the Revised Code for parks and recreational	1354
purposes of a joint recreation district organized pursuant to	1355
division (B) of section 755.14 of the Revised Code;	1356
(10) A tax levied under section 1545.20 or 1545.21 of the	1357
Revised Code for park district purposes;	1358
(11) A tax levied under section 5705.191 of the Revised	1359
Code for the purpose of making appropriations for public	1360
assistance; human or social services; public relief; public	1361
welfare; public health and hospitalization; and support of	1362
general hospitals;	1363
(12) A tax levied under section 3709.29 of the Revised	1364
Code for a general health district program.	1365
(F) An exemption from taxation granted under this section	1366
commences with the tax year specified in the resolution so long	1367
as the year specified in the resolution commences after the	1368

effective date of the resolution. If the resolution specifies a 1369
year commencing before the effective date of the resolution or 1370
specifies no year whatsoever, the exemption commences with the 1371
tax year in which an exempted improvement first appears on the 1372
tax list and duplicate of real and public utility property and 1373
that commences after the effective date of the resolution. In 1374
lieu of stating a specific year, the resolution may provide that 1375
the exemption commences in the tax year in which the value of an 1376
improvement exceeds a specified amount or in which the 1377
construction of one or more improvements is completed, provided 1378
that such tax year commences after the effective date of the 1379
resolution. With respect to the exemption of improvements to 1380
parcels under division (A) of this section, the resolution may 1381
allow for the exemption to commence in different tax years on a 1382
parcel-by-parcel basis, with a separate exemption term specified 1383
for each parcel. 1384

Except as otherwise provided in this division, the 1385
exemption ends on the date specified in the resolution as the 1386
date the improvement ceases to be a public purpose or the 1387
incentive district expires, or ends on the date on which the 1388
county can no longer require annual service payments in lieu of 1389
taxes under section 5709.79 of the Revised Code, whichever 1390
occurs first. The exemption of an improvement with respect to a 1391
parcel or within an incentive district may end on a later date, 1392
as specified in the resolution, if the board of commissioners 1393
and the board of education of the city, local, or exempted 1394
village school district within which the parcel or district is 1395
located have entered into a compensation agreement under section 1396
5709.82 of the Revised Code with respect to the improvement, and 1397
the board of education has approved the term of the exemption 1398
under division (C) (1) of this section, but in no case shall the 1399

improvement be exempted from taxation for more than thirty 1400
years. Exemptions shall be claimed and allowed in the same or a 1401
similar manner as in the case of other real property exemptions. 1402
If an exemption status changes during a tax year, the procedure 1403
for the apportionment of the taxes for that year is the same as 1404
in the case of other changes in tax exemption status during the 1405
year. 1406

(G) If the board of county commissioners is not required 1407
by this section to notify the board of education of the board of 1408
county commissioners' intent to declare improvements to be a 1409
public purpose, the board of county commissioners shall comply 1410
with the notice requirements imposed under section 5709.83 of 1411
the Revised Code before taking formal action to adopt the 1412
resolution making that declaration, unless the board of 1413
education has adopted a resolution under that section waiving 1414
its right to receive such a notice. 1415

(H) The county, not later than fifteen days after the 1416
adoption of a resolution under this section, shall submit to the 1417
director of development services a copy of the resolution. On or 1418
before the thirty-first day of March of each year, the county 1419
shall submit a status report to the director of development 1420
services. The report shall indicate, in the manner prescribed by 1421
the director, the progress of the project during each year that 1422
an exemption remains in effect, including a summary of the 1423
receipts from service payments in lieu of taxes; expenditures of 1424
money from the fund created under section 5709.80 of the Revised 1425
Code; a description of the public infrastructure improvements 1426
and housing renovations financed with such expenditures; and a 1427
quantitative summary of changes in employment and private 1428
investment resulting from each project. 1429

(I) Nothing in this section shall be construed to prohibit 1430
a board of county commissioners from declaring to be a public 1431
purpose improvements with respect to more than one parcel. 1432

(J) If a parcel is located in a new community district in 1433
which the new community authority imposes a community 1434
development charge on the basis of rentals received from leases 1435
of real property as described in division (L) (2) of section 1436
349.01 of the Revised Code, the parcel may not be exempted from 1437
taxation under this section. 1438

Sec. 5709.85. (A) The legislative authority of a county, 1439
township, or municipal corporation that grants an exemption from 1440
taxation under Chapter 725. or 1728. or under section 3735.67, 1441
5709.28, 5709.40, 5709.41, 5709.45, 5709.62, 5709.63, 5709.632, 1442
5709.73, or 5709.78 of the Revised Code shall create a tax 1443
incentive review council. The council shall consist of the 1444
following members: 1445

(1) In the case of a municipal corporation eligible to 1446
designate a zone under section 5709.62 or 5709.632 of the 1447
Revised Code, the chief executive officer or that officer's 1448
designee; a member of the legislative authority of the municipal 1449
corporation, appointed by the president of the legislative 1450
authority or, if the chief executive officer of the municipal 1451
corporation is the president, appointed by the president pro 1452
tempore of the legislative authority; the county auditor or the 1453
county auditor's designee; the chief financial officer of the 1454
municipal corporation or that officer's designee; an individual 1455
appointed by the board of education of each city, local, 1456
exempted village, and joint vocational school district to which 1457
the instrument granting the exemption applies; and two members 1458
of the public appointed by the chief executive officer of the 1459

municipal corporation with the concurrence of the legislative 1460
authority. At least four members of the council shall be 1461
residents of the municipal corporation, and at least one of the 1462
two public members appointed by the chief executive officer 1463
shall be a minority. As used in division (A)(1) of this section, 1464
a "minority" is an individual who is African-American, Hispanic, 1465
or Native American. 1466

(2) In the case of a county or a municipal corporation 1467
that is not eligible to designate a zone under section 5709.62 1468
or 5709.632 of the Revised Code, three members appointed by the 1469
board of county commissioners; two members from each municipal 1470
corporation to which the instrument granting the tax exemption 1471
applies, appointed by the chief executive officer with the 1472
concurrence of the legislative authority of the respective 1473
municipal corporations; two members of each township to which 1474
the instrument granting the tax exemption applies, appointed by 1475
the board of township trustees of the respective townships; the 1476
county auditor or the county auditor's designee; and an 1477
individual appointed by the board of education of each city, 1478
local, exempted village, and joint vocational school district to 1479
which the instrument granting the tax exemption applies. At 1480
least two members of the council shall be residents of the 1481
municipal corporations or townships to which the instrument 1482
granting the tax exemption applies. 1483

(3) In the case of a township in which improvements are 1484
declared a public purpose under section 5709.41 or 5709.73 of 1485
the Revised Code, the board of township trustees; the county 1486
auditor or the county auditor's designee; and an individual 1487
appointed by the board of education of each city, local, 1488
exempted village, and joint vocational school district to which 1489
the instrument granting the exemption applies. 1490

(B) The county auditor or the county auditor's designee 1491
shall serve as the chairperson of the council. The council shall 1492
meet at the call of the chairperson. At the first meeting of the 1493
council, the council shall select a vice-chairperson. Attendance 1494
by a majority of the members of the council constitutes a quorum 1495
to conduct the business of the council. 1496

(C) (1) Annually, the tax incentive review council shall 1497
review all agreements granting exemptions from property taxation 1498
under Chapter 725. or 1728. or under section 3735.671, 5709.28, 1499
5709.62, 5709.63, or 5709.632 of the Revised Code, and any 1500
performance or audit reports required to be submitted pursuant 1501
to those agreements. The review shall include agreements 1502
granting such exemptions that were entered into prior to July 1503
22, 1994, that continue to be in force and applicable to the 1504
current year's property taxes. 1505

With respect to each agreement, other than an agreement 1506
entered into under section 5709.28 of the Revised Code, the 1507
council shall determine whether the owner of the exempted 1508
property has complied with the agreement, and may take into 1509
consideration any fluctuations in the business cycle unique to 1510
the owner's business. 1511

With respect to an agreement entered into under section 1512
5709.28 of the Revised Code, the council shall consist of the 1513
members described in division (A) (2) of this section and shall 1514
determine whether the agreement complies with the requirements 1515
of section 5709.28 of the Revised Code and whether a withdrawal, 1516
removal, or conversion of land from an agricultural security 1517
area established under Chapter 931. of the Revised Code has 1518
occurred in a manner that makes the exempted property no longer 1519
eligible for the exemption. 1520

On the basis of the determinations, on or before the first 1521
day of September of each year, the council shall submit to the 1522
legislative authority written recommendations for continuation, 1523
modification, or cancellation of each agreement. 1524

(2) Annually, the tax incentive review council shall 1525
review all exemptions from property taxation resulting from the 1526
declaration of public purpose improvements pursuant to section 1527
5709.40, 5709.41, 5709.45, 5709.73, or 5709.78 of the Revised 1528
Code. The review shall include such exemptions that were granted 1529
prior to July 22, 1994, that continue to be in force and 1530
applicable to the current year's property taxes. With respect to 1531
each improvement for which an exemption is granted, the council 1532
shall determine the increase in the true value of parcels of 1533
real property on which improvements have been undertaken as a 1534
result of the exemption; the value of improvements exempted from 1535
taxation as a result of the exemption; and the number of new 1536
employees or employees retained on the site of the improvement 1537
as a result of the exemption. 1538

Upon the request of a tax incentive review council, the 1539
county auditor, the housing officer appointed pursuant to 1540
section 3735.66 of the Revised Code, the owner of a new or 1541
remodeled structure or improvement, and the legislative 1542
authority of the county, township, or municipal corporation 1543
granting the exemption shall supply the council with any 1544
information reasonably necessary for the council to make the 1545
determinations required under division (C) of this section, 1546
including returns or reports filed pursuant to sections 5711.02, 1547
5711.13, and 5727.08 of the Revised Code. 1548

(D) Annually, the tax incentive review council shall 1549
review the compliance of each recipient of a tax exemption under 1550

Chapter 725. or 1728. or section 3735.67, 5709.40, 5709.41, 1551
5709.45, 5709.62, 5709.63, 5709.632, 5709.73, or 5709.78 of the 1552
Revised Code with the nondiscriminatory hiring policies 1553
developed by the county, township, or municipal corporation 1554
under section 5709.832 of the Revised Code. Upon the request of 1555
the council, the recipient shall provide the council any 1556
information necessary to perform its review. On the basis of its 1557
review, the council may submit to the legislative authority 1558
written recommendations for enhancing compliance with the 1559
nondiscriminatory hiring policies. 1560

(E) A legislative authority that receives from a tax 1561
incentive review council written recommendations under division 1562
(C) (1) or (D) of this section shall, within sixty days after 1563
receipt, hold a meeting and vote to accept, reject, or modify 1564
all or any portion of the recommendations. 1565

(F) A tax incentive review council may request from the 1566
recipient of a tax exemption under Chapter 725. or 1728. or 1567
section 3735.67, 5709.28, 5709.40, 5709.41, 5709.45, 5709.62, 1568
5709.63, 5709.632, 5709.73, or 5709.78 of the Revised Code any 1569
information reasonably necessary for the council to perform its 1570
review under this section. The request shall be in writing and 1571
shall be sent to the recipient by certified mail. Within ten 1572
days after receipt of the request, the recipient shall provide 1573
to the council the information requested. 1574

Section 2. That existing sections 307.204, 503.01, 505.10, 1575
505.266, 4113.52, 5709.41, 5709.74, 5709.75, 5709.78, and 1576
5709.85 of the Revised Code are hereby repealed. 1577

Section 3. Section 505.10 of the Revised Code is presented 1578
in this act as a composite of the section as amended by both 1579
H.B. 48 and S.B. 268 of the 127th General Assembly. The General 1580

Assembly, applying the principle stated in division (B) of	1581
section 1.52 of the Revised Code that amendments are to be	1582
harmonized if reasonably capable of simultaneous operation,	1583
finds that the composite is the resulting version of the section	1584
in effect prior to the effective date of the section as	1585
presented in this act.	1586