

**As Reported by the Senate Local Government and Elections Committee**

**134th General Assembly**

**Regular Session**

**2021-2022**

**Sub. H. B. No. 501**

**Representative Hall**

**Cosponsors: Representatives Seitz, Schmidt, Miller, J., Carfagna, Baldrige, Bird, Carruthers, Creech, Crossman, Fraizer, Galonski, Hillyer, Johnson, Jones, Lepore-Hagan, Loychik, Miller, A., Miranda, Roemer, Sheehy, Sobecki**

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**A BILL**

To amend sections 148.061, 303.213, 307.204, 1  
503.01, 505.10, 505.266, 507.02, 507.021, 2  
519.213, 713.081, 4113.52, 5709.41, 5709.74, 3  
5709.75, 5709.78, and 5709.85 and to enact 4  
section 505.882 of the Revised Code to make 5  
various township law changes, to subject small 6  
solar facilities to local regulation, and to 7  
make an exception to the Uniform Depository Act 8  
for the treasurer and governing board that is a 9  
member of the Little Miami Joint Fire and Rescue 10  
District for certain investments of interim 11  
funds. 12

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

**Section 1.** That sections 148.061, 303.213, 307.204, 13  
503.01, 505.10, 505.266, 507.02, 507.021, 519.213, 713.081, 14  
4113.52, 5709.41, 5709.74, 5709.75, 5709.78, and 5709.85 be 15  
amended and section 505.882 of the Revised Code be enacted to 16  
read as follows: 17

**Sec. 148.061.** (A) In addition to the program of deferred compensation that may be offered under this chapter, a board of township trustees may offer to all of the officers and employees of the township plans or programs for deferring compensation designed for favorable tax treatment of the compensation so deferred. A plan or program shall present a reasonable number of options to the township's officers and employees for the investment of the deferred funds that will assure the desired tax treatment of the funds.

A board of township trustees may establish a designated Roth account feature or any other feature in which an officer or employee of the township may make tax-deferred or nontax-deferred contributions to an eligible government plan in accordance with 26 U.S.C. 457.

(B) Both of the following apply to a deferred compensation plan or program established under this section:

(1) Any income deferred under a plan or program shall continue to be included as regular compensation for the purpose of computing the contributions to and benefits from each officer's or employee's retirement system, ~~but~~.

(2) Any sums deferred shall not be included in the computation of any federal and state income taxes withheld on behalf of ~~the~~ an officer or employee. Sums contributed to a Roth account feature or other feature to which nontax-deferred contributions are made shall be included in the computation of any federal and state income taxes withheld on behalf of an officer or employee.

**Sec. 303.213.** (A) As used in this section, ~~"small":~~

(1) "Small wind farm" means wind turbines and associated

facilities that are not subject to the jurisdiction of the power 47  
siting board under sections 4906.20 and 4906.201 of the Revised 48  
Code. 49

(2) "Small solar facility" means solar panels and 50  
associated facilities with a single interconnection to the 51  
electrical grid and designed for, or capable of, operation at an 52  
aggregate capacity of less than fifty megawatts. 53

(B) Notwithstanding division (A) of section 303.211 of the 54  
Revised Code, sections 303.01 to 303.25 of the Revised Code 55  
confer power on a board of county commissioners or board of 56  
zoning appeals to adopt zoning regulations governing the 57  
location, erection, construction, reconstruction, change, 58  
alteration, maintenance, removal, use, or enlargement of any 59  
small wind farm or small solar facility, whether publicly or 60  
privately owned, or the use of land for that purpose, ~~which.~~ 61  
With regard to a small wind farm, the regulations may be more 62  
strict than the regulations prescribed in rules adopted under 63  
division (B) (2) of section 4906.20 of the Revised Code. 64

(C) The designation under this section of a small wind 65  
farm or a small solar facility as a public utility for purposes 66  
of sections 303.01 to 303.25 of the Revised Code shall not 67  
affect the classification of a small wind farm or a small solar 68  
facility for purposes of state or local taxation. 69

(D) Nothing in division (C) of this section shall be 70  
construed as affecting the classification of a 71  
telecommunications tower as defined in division (B) or (E) of 72  
section 303.211 of the Revised Code or any other public utility 73  
for purposes of state and local taxation. 74

**Sec. 307.204.** (A) As used in this section: 75

(1) "Concentrated animal feeding facility" and "major concentrated animal feeding facility" have the same meanings as in section 903.01 of the Revised Code. 76  
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(2) "Facility" means a proposed new or expanded major concentrated animal feeding facility. 79  
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(3) "Improvement" means the construction, modification, or both of county infrastructure. 81  
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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 county commissioners of the county in which a facility is or is to be located: 83  
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(1) Establish a new major concentrated animal feeding facility; 87  
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(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; 89  
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(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 ~~(H)~~ (M) of 96  
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section 903.01 of the Revised Code.	105
(C) The person shall notify the board in writing by	106
certified or ordinary mail of the proposed construction or	107
expansion of the facility and include the following information:	108
(1) The anticipated travel routes of motor vehicles to and	109
from the facility;	110
(2) The anticipated number and weights of motor vehicles	111
traveling to and from the facility.	112
(D) At the request of the board, the county engineer may	113
review the written notification and advise the board on both of	114
the following:	115
(1) Improvements and maintenance of improvements that are	116
reasonably needed in order to accommodate the impact on county	117
infrastructure that is anticipated as a result of the facility,	118
including increased travel or the types of vehicles on county	119
roads;	120
(2) The projected costs of the improvements and	121
maintenance.	122
Not later than ten days after receiving the written	123
notification, the board may request the person to provide	124
additional reasonable and relevant information regarding the	125
impact of the facility on county infrastructure. The person	126
shall provide the information not later than ten days after the	127
request is made.	128
(E) (1) Not later than thirty days after the initial	129
written notification is received by the board, the board shall	130
submit to the person its recommendations, if any, concerning the	131
improvements that will be needed as a result of the facility and	132

the cost of those improvements. 133

(2) Not later than fifteen days after receipt of the 134  
board's recommendations, the person shall notify the board 135  
either that the person agrees with the recommendations and will 136  
implement them or that the person is submitting reasonable 137  
alternative recommendations or modifications to the board. If 138  
the person agrees with the recommendations, they shall be 139  
considered to be the board's final recommendations. 140

(3) If the board receives alternative recommendations or 141  
modifications under division (E) (2) of this section, the board 142  
shall select final recommendations and submit them to the person 143  
not later than thirty days after the receipt of the alternative 144  
recommendations or modifications. 145

(F) (1) The board shall prepare a written, dated statement 146  
certifying that the written notification required under this 147  
section was submitted and that final recommendations were 148  
selected regarding needed improvements and the costs of those 149  
improvements. The board shall provide the person with the 150  
original of the statement so that the person can include it with 151  
the application for a permit to install for the facility as 152  
required under division (C) (4) of section 903.02 of the Revised 153  
Code. The board shall retain a copy of the statement for its 154  
records. 155

(2) If the board fails to prepare a written, dated 156  
statement in accordance with division (F) (1) of this section 157  
within seventy-five days of receiving the initial written 158  
notification by certified mail from the person, the person 159  
instead shall file with the application for a permit to install 160  
for the facility a notarized affidavit declaring that the person 161  
has met the criteria established in this section and that a 162

written, dated statement was not received by the person from the board. 163  
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(G) If the person receives a written, dated statement from the board as provided in division (F)(1) of this section, the person shall construct, modify, and maintain or finance the construction, modification, and maintenance of improvements as provided in the board's final recommendations and with the approval and oversight of the county engineer. If the person fails to do so, the board shall notify the person either by certified mail or, if the board has record of an internet identifier of record associated with the person, by ordinary mail and by that internet identifier of record that the board intends to initiate mediation with the person if the person remains out of compliance with the final recommendations. 165  
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The board shall allow sufficient time for the person to apply for and proceed to obtain, for the purpose of financing the construction, modification, or maintenance of the improvements, exemptions from taxation under sections 5709.41, 5709.63, 5709.632, 5709.73, and 5709.78 of the Revised Code or state or federal grants that may be available. 177  
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If the person remains out of compliance with the final recommendations, the board may initiate mediation with the person in order to resolve the differences between them. If mediation fails to resolve the differences, the board and the person first shall attempt to resolve the differences through any legal remedies before seeking redress through a court of common pleas. 183  
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(H) If the person subsequently submits an application under section 903.02 of the Revised Code for a permit to modify the facility, or if the routes of travel to or from the facility 190  
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change for any reason other than road construction conducted by 193  
the county, the board or the person may request that additional 194  
information be provided in writing and shall proceed as provided 195  
in this section for the notification and recommendation 196  
proceedings. 197

(I) As used in this section, "internet identifier of 198  
record" has the same meaning as in section 9.312 of the Revised 199  
Code. 200

**Sec. 503.01.** Each civil township is a body politic and 201  
corporate, for the purpose of enjoying and exercising the rights 202  
and privileges conferred upon it by law. It may sue and be sued, 203  
plead and be impleaded, and receive and hold real estate by 204  
devise or deed, or receive and hold personal property for the 205  
benefit of the township for any useful purpose. The board of 206  
township trustees shall hold such property in trust for the 207  
township for the purpose specified in the devise, bequest, or 208  
deed of gift. Such board may also receive any conveyance of real 209  
estate to the township, when necessary to secure or pay a debt 210  
or claim due such township, and may sell and convey real estate 211  
so received. The proceeds of such sale shall be applied to the 212  
fund to which such debt or claim belonged. The board of township 213  
trustees may acquire real property within the unincorporated 214  
territory of the township in order to provide needed public 215  
improvements to the property pursuant to section 5709.41 or 216  
sections 5709.73 to 5709.75 of the Revised Code. The board of 217  
township trustees may enter into contracts with municipal 218  
corporations pursuant to section 715.70, 715.71, or 715.72 of 219  
the Revised Code, and with counties pursuant to division (D) of 220  
section 715.72 of the Revised Code, to create a joint economic 221  
development district. 222

Whenever the board finds it necessary to determine the 223  
value of any real property the township owns or proposes to 224  
acquire by purchase, lease, or otherwise, the board may employ 225  
for reasonable compensation competent appraisers to advise it of 226  
the value of the property or expert witnesses to testify to the 227  
value in an appropriation proceeding. 228

**Sec. 505.10.** (A) The board of township trustees may 229  
accept, on behalf of the township, the donation by bequest, 230  
devise, deed of gift, or otherwise, of any real or personal 231  
property for any township use. When the township has property, 232  
including motor vehicles, road machinery, equipment, and tools, 233  
that the board, by resolution, finds is not needed for public 234  
use, is obsolete, or is unfit for the use for which it was 235  
acquired, the board may sell and convey that property or 236  
otherwise dispose of it in accordance with this section. Except 237  
as otherwise provided in sections 505.08, 505.101, and 505.102 238  
of the Revised Code, the sale or other disposition of unneeded, 239  
obsolete, or unfit-for-use property shall be made in accordance 240  
with one of the following: 241

(1) If the fair market value of property to be sold is, in 242  
the opinion of the board, in excess of two thousand five hundred 243  
dollars, the sale shall be by public auction or by sealed bid to 244  
the highest bidder. The board shall publish notice of the time, 245  
place, and manner of the sale once a week for two weeks in a 246  
newspaper published, or of general circulation, in the township, 247  
and shall post a typewritten or printed notice of the time, 248  
place, and manner of the sale in the office of the board for at 249  
least ten days prior to the sale. The board may also cause 250  
notice to be inserted in trade papers or other publications 251  
designated by it or to be distributed by electronic means, 252  
including posting the notice on the board's internet web site. 253

If the board posts the notice on its web site, it may eliminate 254  
the second notice otherwise required to be published in a 255  
newspaper published or of general circulation in the township, 256  
provided that the first notice published in such newspaper meets 257  
all of the following requirements: 258

(a) It is published at least two weeks before the sale of 259  
the property. 260

(b) It includes a statement that the notice is posted on 261  
the board's internet web site. 262

(c) It includes the internet address of the board's 263  
internet web site. 264

(d) It includes instructions describing how the notice may 265  
be accessed on the board's internet web site. 266

If the board conducts the sale of the property by sealed 267  
bid, the form of the bid shall be as prescribed by the board, 268  
and each bid shall contain the name of the person submitting it. 269  
Bids received shall be opened and tabulated at the time stated 270  
in the published and posted notices. The property shall be sold 271  
to the highest bidder, except that the board may reject all bids 272  
and hold another sale, by public auction or sealed bid, in the 273  
manner prescribed by this section. 274

(2) If the fair market value of property to be sold is, in 275  
the opinion of the board, two thousand five hundred dollars or 276  
less, the board may do either of the following: 277

(a) Sell the property by private sale, without 278  
advertisement or public notification; 279

(b) Donate the property to an eligible nonprofit 280  
organization that is located in this state and is exempt from 281

federal income taxation pursuant to 26 U.S.C. 501(a) and (c)(3). 282  
~~Before donating any property under this division, the board~~ 283  
~~shall adopt a resolution expressing its intent to make unneeded,~~ 284  
~~obsolete, or unfit for use township property available to these~~ 285  
~~organizations. The resolution shall include guidelines and~~ 286  
~~procedures the board considers to be necessary to implement the~~ 287  
~~donation program and shall indicate whether the township will~~ 288  
~~conduct the donation program or the board will contract with a~~ 289  
~~representative to conduct it. If a representative is known when~~ 290  
~~the resolution is adopted, the resolution shall provide contact~~ 291  
~~information such as the representative's name, address, and~~ 292  
~~telephone number.~~ 293

~~The resolution shall include within its procedures a~~ 294  
~~requirement that any nonprofit organization desiring to obtain~~ 295  
~~donated property under this division shall submit a written~~ 296  
~~notice to the board or its representative. The written notice~~ 297  
~~shall include Before donating property, the nonprofit~~ 298  
~~organization shall provide the board evidence that the~~ 299  
~~organization is a nonprofit organization that is located in this~~ 300  
~~state and is exempt from federal income taxation pursuant to 26~~ 301  
~~U.S.C. 501(a) and (c)(3); a description of the organization's~~ 302  
~~primary purpose; a description of the type or types of property~~ 303  
~~the organization needs; and the name, address, and telephone~~ 304  
~~number of a person designated by the organization's governing~~ 305  
~~board to receive donated property and to serve as its agent.~~ 306

~~After adoption of the resolution, the board shall publish,~~ 307  
~~in a newspaper of general circulation in the township, notice of~~ 308  
~~its intent to donate unneeded, obsolete, or unfit for use~~ 309  
~~township property to eligible nonprofit organizations. The~~ 310  
~~notice shall include a summary of the information provided in~~ 311  
~~the resolution and shall be published at least twice. A similar~~ 312

~~notice also shall be posted continually in the board's office.~~ 313  
~~The board may also cause notice to be inserted in trade papers~~ 314  
~~or other publications designated by it or to be distributed by~~ 315  
~~electronic means, including posting the notice on the board's~~ 316  
~~internet web site. If the board posts the notice on its web~~ 317  
~~site, it may eliminate the second notice otherwise required to~~ 318  
~~be published in a newspaper of general circulation in the~~ 319  
~~township, provided that the first notice published in such~~ 320  
~~newspaper meets all of the following requirements:~~ 321

~~(i) It is published at least two weeks before the donation~~ 322  
~~of the property.~~ 323

~~(ii) It includes a statement that the notice is posted on~~ 324  
~~the board's internet web site.~~ 325

~~(iii) It includes the internet address of the board's~~ 326  
~~internet web site.~~ 327

~~(iv) It includes instructions describing how the notice~~ 328  
~~may be accessed on the board's internet web site.~~ 329

~~The board or its representatives shall maintain a list of~~ 330  
~~all nonprofit organizations that notify the board or its~~ 331  
~~representative of their desire to obtain donated property under~~ 332  
~~this division and that the board or its representative~~ 333  
~~determines to be eligible, in accordance with the requirements~~ 334  
~~set forth in this section and in the donation program's~~ 335  
~~guidelines and procedures, to receive donated property.~~ 336

~~The board or its representative also shall maintain a list~~ 337  
~~of all township property the board finds to be unneeded,~~ 338  
~~obsolete, or unfit for use and to be available for donation~~ 339  
~~under this division. The list shall be posted continually in a~~ 340  
~~conspicuous location in the board's office, and, if the township~~ 341

~~maintains a web site on the internet, the list shall be posted 342~~  
~~continually at that web site. An item of property on the list 343~~  
~~shall be donated to the eligible nonprofit organization that 344~~  
~~first declares to the board or its representative its desire to 345~~  
~~obtain the item unless the board previously has established, by 346~~  
~~resolution, a list of eligible nonprofit organizations that 347~~  
~~shall be given priority with respect to the item's donation. 348~~  
~~Priority may be given on the basis that the purposes of a 349~~  
~~nonprofit organization have a direct relationship to specific 350~~  
~~public purposes of programs provided or administered by the 351~~  
~~board. A resolution giving priority to certain nonprofit 352~~  
~~organizations with respect to the donation of an item of 353~~  
~~property shall specify the reasons why the organizations are 354~~  
~~given that priority. 355~~

(3) If the board finds, by resolution, that the township 356  
has motor vehicles, road machinery, equipment, or tools that are 357  
not needed or are unfit for public use, and the board wishes to 358  
sell the motor vehicles, road machinery, equipment, or tools to 359  
the person or firm from which it proposes to purchase other 360  
motor vehicles, road machinery, equipment, or tools, the board 361  
may offer to sell the motor vehicles, road machinery, equipment, 362  
or tools to that person or firm, and to have the selling price 363  
credited to the person or firm against the purchase price of 364  
other motor vehicles, road machinery, equipment, or tools. 365

(4) If the board advertises for bids for the sale of new 366  
motor vehicles, road machinery, equipment, or tools to the 367  
township, it may include in the same advertisement a notice of 368  
the willingness of the board to accept bids for the purchase of 369  
township-owned motor vehicles, road machinery, equipment, or 370  
tools that are obsolete or not needed for public use, and to 371  
have the amount of those bids subtracted from the selling price 372

of the new motor vehicles, road machinery, equipment, or tools, 373  
as a means of determining the lowest responsible bidder. 374

(5) When a township has title to real property, the board 375  
of township trustees, by resolution, may authorize the transfer 376  
and conveyance of that property to any other political 377  
subdivision of the state upon such terms as are agreed to 378  
between the board and the legislative authority of that 379  
political subdivision. 380

(6) When a township has title to real property and the 381  
board of township trustees wishes to sell or otherwise transfer 382  
the property, the board, upon a unanimous vote of its members 383  
and by resolution, may authorize the transfer and conveyance of 384  
that real property to any person upon whatever terms are agreed 385  
to between the board and that person. 386

(7) If the board of township trustees determines that 387  
township personal property is not needed for public use, or is 388  
obsolete or unfit for the use for which it was acquired, and 389  
that the property has no value, the board may discard or salvage 390  
that property. 391

(B) When the board has offered property at public auction 392  
under this section and has not received an acceptable offer, the 393  
board, by resolution, may enter into a contract, without 394  
advertising or bidding, for the sale of that property. The 395  
resolution shall specify a minimum acceptable price and the 396  
minimum acceptable terms for the contract. The minimum 397  
acceptable price shall not be lower than the minimum price 398  
established for the public auction. 399

(C) Members of the board shall consult with the Ohio 400  
ethics commission and comply with the provisions of Chapters 401

102. and 2921. of the Revised Code, with respect to any sale or 402  
donation under division (A)(2) of this section to a nonprofit 403  
organization of which a township trustee, any member of the 404  
township trustee's family, or any business associate of the 405  
township trustee is a trustee, officer, board member, or 406  
employee. 407

(D) Notwithstanding anything to the contrary in division 408  
(A) or (B) of this section and regardless of the property's 409  
value, the board may sell personal property, including motor 410  
vehicles, road machinery, equipment, tools, or supplies, that is 411  
not needed for public use, is obsolete, or is unfit for the use 412  
for which it was acquired, by internet auction. The board shall 413  
adopt, during each calendar year, a resolution expressing its 414  
intent to sell that property by internet auction. The resolution 415  
shall include a description of how the auctions will be 416  
conducted and shall specify the number of days for bidding on 417  
the property, which shall be no less than ten days, including 418  
Saturdays, Sundays, and legal holidays. The resolution shall 419  
indicate whether the township will conduct the auction or the 420  
board will contract with a representative to conduct the auction 421  
and shall establish the general terms and conditions of sale. If 422  
a representative is known when the resolution is adopted, the 423  
resolution shall provide contact information such as the 424  
representative's name, address, and telephone number. 425

After adoption of the resolution, the board shall publish, 426  
in a newspaper of general circulation in the township, notice of 427  
its intent to sell unneeded, obsolete, or unfit-for-use township 428  
personal property by internet auction. The notice shall include 429  
a summary of the information provided in the resolution and 430  
shall be published at least twice. A similar notice also shall 431  
be posted continually throughout the calendar year in a 432

conspicuous place in the board's office. The board may also 433  
cause notice to be inserted in trade papers or other 434  
publications designated by it or to be distributed by electronic 435  
means, including posting the notice on the board's internet web 436  
site. If the board posts the notice on its web site, it may 437  
eliminate the second notice otherwise required to be published 438  
in a newspaper of general circulation in the township, provided 439  
that the first notice published in such newspaper meets all of 440  
the following requirements: 441

(1) It is published at least two weeks before the internet 442  
auction begins. 443

(2) It includes a statement that the notice is posted on 444  
the board's internet web site. 445

(3) It includes the internet address of the board's 446  
internet web site. 447

(4) It includes instructions describing how the notice may 448  
be accessed on the board's internet web site. 449

When property is to be sold by internet auction, the board 450  
or its representative may establish a minimum price that will be 451  
accepted for specific items and may establish any other terms 452  
and conditions for the particular sale, including requirements 453  
for pick-up or delivery, method of payment, and sales tax. This 454  
type of information shall be provided on the internet at the 455  
time of the auction and may be provided before that time upon 456  
request, after the terms and conditions have been determined by 457  
the board or its representative. 458

**Sec. 505.266.** (A) As used in this section: 459

(1) "Concentrated animal feeding facility" and "major 460  
concentrated animal feeding facility" have the same meanings as 461

in section 903.01 of the Revised Code. 462

(2) "Facility" means a proposed new or expanded major 463  
concentrated animal feeding facility. 464

(3) "Improvement" means the construction, modification, or 465  
both of township infrastructure. 466

(B) A person who proposes to do any of the following shall 467  
provide written notification as required under division (C) of 468  
this section to the board of township trustees of the township 469  
in which a facility is or is to be located: 470

(1) Establish a new major concentrated animal feeding 471  
facility; 472

(2) Increase the design capacity of an existing major 473  
concentrated animal feeding facility by ten per cent or more in 474  
excess of the design capacity set forth in the current permit 475  
for construction or modification of the facility or for 476  
installation or modification of the disposal system for manure 477  
at the facility issued under section 903.02 or division (J) of 478  
section 6111.03 of the Revised Code, as applicable; 479

(3) Increase the design capacity of an existing 480  
concentrated animal feeding facility by ten per cent or more in 481  
excess of the design capacity set forth in the current permit 482  
for construction or modification of the facility or for 483  
installation or modification of the disposal system for manure 484  
at the facility issued under section 903.02 or division (J) of 485  
section 6111.03 of the Revised Code, as applicable, and to a 486  
design capacity of more than ten times the number of animals 487  
specified in any of the categories in division (M) of section 488  
903.01 of the Revised Code. 489

(C) The person shall notify the board in writing by 490

certified or ordinary mail of the proposed construction or	491
expansion of the facility and include the following information:	492
(1) The anticipated travel routes of motor vehicles to and	493
from the facility;	494
(2) The anticipated number and weights of motor vehicles	495
traveling to and from the facility.	496
(D) At the request of the board, the county engineer may	497
review the written notification and advise the board on both of	498
the following:	499
(1) Improvements and maintenance of improvements that are	500
reasonably needed in order to accommodate the impact on township	501
infrastructure that is anticipated as a result of the facility,	502
including increased travel or the types of vehicles on township	503
roads;	504
(2) The projected costs of the improvements and	505
maintenance.	506
Not later than ten days after receiving the written	507
notification, the board may request the person to provide	508
additional reasonable and relevant information regarding the	509
impact of the facility on township infrastructure. The person	510
shall provide the information not later than ten days after the	511
request is made.	512
(E) (1) Not later than thirty days after the initial	513
written notification is received by the board, the board shall	514
submit to the person its recommendations, if any, concerning the	515
improvements that will be needed as a result of the facility and	516
the cost of those improvements.	517
(2) Not later than fifteen days after receipt of the	518

board's recommendations, the person shall notify the board 519  
either that the person agrees with the recommendations and will 520  
implement them or that the person is submitting reasonable 521  
alternative recommendations or modifications to the board. If 522  
the person agrees with the recommendations, they shall be 523  
considered to be the board's final recommendations. 524

(3) If the board receives alternative recommendations or 525  
modifications under division (E) (2) of this section, the board 526  
shall select final recommendations and submit them to the person 527  
not later than thirty days after the receipt of the alternative 528  
recommendations or modifications. 529

(F) (1) The board shall prepare a written, dated statement 530  
certifying that the written notification required under this 531  
section was submitted and that final recommendations were 532  
selected regarding needed improvements and the costs of those 533  
improvements. The board shall provide the person with the 534  
original of the statement so that the person can include it with 535  
the application for a permit to install for the facility as 536  
required under division (C) (5) of section 903.02 of the Revised 537  
Code. The board shall retain a copy of the statement for its 538  
records. 539

(2) If the board fails to prepare a written, dated 540  
statement in accordance with division (F) (1) of this section 541  
within seventy-five days of receiving the initial written 542  
notification by certified mail from the person, the person 543  
instead shall file with the application for a permit to install 544  
for the facility a notarized affidavit declaring that the person 545  
has met the criteria established in this section and that a 546  
written, dated statement was not received by the person from the 547  
board. 548

(G) If the person receives a written, dated statement from 549  
the board as provided in division (F)(1) of this section, the 550  
person shall construct, modify, and maintain or finance the 551  
construction, modification, and maintenance of improvements as 552  
provided in the board's final recommendations and with the 553  
approval and oversight of the county engineer. If the person 554  
fails to do so, the board shall notify the person either by 555  
certified mail or, if the board has record of an internet 556  
identifier of record associated with the person, by ordinary 557  
mail and by that internet identifier of record that the board 558  
intends to initiate mediation with the person if the person 559  
remains out of compliance with the final recommendations. 560

The board shall allow sufficient time for the person to 561  
apply for and proceed to obtain, for the purpose of financing 562  
the construction, modification, or maintenance of the 563  
improvements, exemptions from taxation under sections 5709.41, 564  
5709.63, 5709.632, 5709.73, and 5709.78 of the Revised Code or 565  
state or federal grants that may be available. 566

If the person remains out of compliance with the final 567  
recommendations, the board may initiate mediation with the 568  
person in order to resolve the differences between them. If 569  
mediation fails to resolve the differences, the board and the 570  
person first shall attempt to resolve the differences through 571  
any legal remedies before seeking redress through a court of 572  
common pleas. 573

(H) If the person subsequently submits an application 574  
under section 903.02 of the Revised Code for a permit to modify 575  
the facility, or if the routes of travel to or from the facility 576  
change for any reason other than road construction conducted by 577  
the township, the board or the person may request that 578

additional information be provided in writing and shall proceed 579  
as provided in this section for the notification and 580  
recommendation proceedings. 581

(I) As used in this section, "internet identifier of 582  
record" has the same meaning as in section 9.312 of the Revised 583  
Code. 584

Sec. 505.882. (A) As used in this section: 585

(1) "Challenging provider" means either of the following: 586

(a) A broadband provider that provides tier two broadband 587  
service within or directly adjacent to an eligible project that 588  
is a broadband expansion project under division (B)(1) of this 589  
section; 590

(b) A municipal electric utility that provides tier two 591  
broadband service to an area within the eligible project that is 592  
a broadband expansion project described under division (B)(1) of 593  
this section and that is within the geographic area served by 594  
the municipal electric utility. 595

(2) "Eligible project," "tier one area," "tier two 596  
broadband service," "program grant," and "unserved area" have 597  
the same meanings as in section 122.40 of the Revised Code. 598

(B)(1) A board of township trustees may adopt a resolution 599  
to expend general funds to support broadband expansion projects 600  
within the unincorporated territory of the township pursuant to 601  
this section, if each project meets the definition of an 602  
eligible project and has not been awarded a program grant. 603

(2) If the board adopts a resolution under division (B)(1) 604  
of this section, the board shall also establish requirements and 605  
a process for awarding the funds to broadband expansion projects 606

and administering the challenge process described in divisions 607  
(C) to (G) of this section. 608

(C) (1) A challenging provider may challenge, in writing, 609  
the expending of township general funds to support broadband 610  
expansion projects not later than thirty days after a resolution 611  
is passed to expend general funds for such purpose. 612

(2) The challenging provider shall provide, by certified 613  
mail, a written copy of the challenge to the board of township 614  
trustees and to the broadband provider whose broadband expansion 615  
project is subject to the challenge. The copy provided to the 616  
board may include any information the challenging provider 617  
considers to be proprietary or a trade secret. Proprietary 618  
information or trade secrets may be redacted from the copy 619  
provided to the broadband provider whose broadband expansion 620  
project is subject to the challenge. 621

(D) To successfully challenge a broadband expansion 622  
project, a challenging provider shall provide sufficient 623  
evidence to the board of township trustees demonstrating that 624  
all or part of the project is ineligible. The challenge shall, 625  
at minimum, include the following information: 626

(1) Sufficient evidence disputing that the broadband 627  
expansion project contains unserved or tier one areas; 628

(2) Sufficient evidence attesting to the challenging 629  
provider's existing or planned offering of tier two broadband 630  
service to all or part of the broadband expansion project, which 631  
evidence shall include the following: 632

(a) With regard to existing tier two broadband service, a 633  
signed, notarized statement submitted by the challenging 634  
provider that sufficiently identifies the part of the broadband 635

expansion project to which the challenging provider offers 636  
broadband service; 637

(b) With regard to the planned provision of tier two 638  
broadband service by a challenging provider, both of the 639  
following: 640

(i) A signed, notarized statement submitted by the 641  
challenging provider that sufficiently identifies the part of 642  
the broadband expansion project to which the challenging 643  
provider will offer broadband service; 644

(ii) A summary of the construction efforts that includes 645  
the dates when tier two broadband construction is expected to be 646  
completed and when tier two broadband service will first be 647  
offered to the part of the broadband expansion project being 648  
challenged. 649

(E) To demonstrate that all or part of a broadband 650  
expansion project is ineligible, a challenging provider may 651  
present shapefile data, residential addresses, maps, or similar 652  
geographic details. Census block or census tract level data 653  
shall not be acceptable as evidence of ineligibility of all or 654  
part of a project. 655

(F) Not later than thirty days after receipt of a 656  
challenge, the board of township trustees may do any of the 657  
following: 658

(1) Suspend the use of general funds for broadband 659  
expansion projects subject to the challenge under this section; 660

(2) Reject the challenge, approve the use of funds, and 661  
proceed with the broadband expansion project by the broadband 662  
provider whose project was subject to the challenge; 663

(3) Accept in part and reject in part the challenge, and 664  
then approve the use of funds for a modified broadband expansion 665  
project that includes some but not all of the locations 666  
initially proposed for the broadband expansion project. 667

(G) The board of township trustees, by certified mail or 668  
electronic mail, shall provide a copy of its decision both to 669  
the challenging provider and to the broadband provider whose 670  
broadband expansion project was subject to the challenge. The 671  
decision shall be considered final, and further challenges are 672  
prohibited. 673

**Sec. 507.02.** When the office of township fiscal officer 674  
becomes vacant, or when a township fiscal officer is unable to 675  
carry out the duties of office because of illness, because of 676  
entering the military service of the United States, because of a 677  
court ordered suspension as provided for under section 507.13 of 678  
the Revised Code, or because the fiscal officer is otherwise 679  
incapacitated or disqualified, the board of township trustees 680  
shall appoint a deputy fiscal officer, who shall have full power 681  
to discharge the duties of the office. The deputy fiscal officer 682  
shall serve during the period of time the fiscal officer is 683  
absent or incapacitated, or until a successor fiscal officer is 684  
elected and qualified as provided in section 503.24 of the 685  
Revised Code. Except as otherwise provided in section 3.061 of 686  
the Revised Code, before entering on the discharge of official 687  
duties, the deputy fiscal officer shall give bond, for the 688  
faithful discharge of official duties, as required under section 689  
507.03 of the Revised Code. The board shall, by resolution, 690  
adjust and determine the compensation of the fiscal officer and 691  
deputy fiscal officer. The total compensation of both the fiscal 692  
officer and any deputy fiscal officer shall not exceed the sums 693  
fixed by section 507.09 of the Revised Code in any one year. 694

**Sec. 507.021.** (A) The township fiscal officer may hire and 695  
appoint one or more persons as the fiscal officer finds 696  
necessary to provide assistance to the township fiscal officer 697  
or deputy fiscal officer. The township fiscal officer may set 698  
the compensation of those persons subject to division (B) of 699  
this section. Those persons shall serve at the pleasure of the 700  
township fiscal officer or, in the absence of the township 701  
fiscal officer, the deputy fiscal officer. The township fiscal 702  
officer may delegate to an assistant any of the duties the 703  
fiscal officer is otherwise required to perform. The appointment 704  
of assistants under this section does not relieve the township 705  
fiscal officer of responsibility to discharge the duties of the 706  
office but shall serve to provide assistance to the fiscal 707  
officer in performing those duties. 708

(B) The compensation of an assistant appointed under this 709  
section shall be included in the estimate of contemplated 710  
expenditures for the township fiscal officer's office that is 711  
submitted to the board of township trustees for approval as 712  
provided in section 5705.28 of the Revised Code or in an 713  
appropriation measure passed under section 5705.38 of the 714  
Revised Code. 715

(C) Except as otherwise provided in section 3.061 of the 716  
Revised Code, before serving, an assistant to the township 717  
fiscal officer shall give bond for the faithful discharge of the 718  
duties of the office as may be delegated by the fiscal officer. 719  
The bond shall be payable to the board of township trustees and 720  
shall be for the same sum as required under section 507.03 of 721  
the Revised Code for the township fiscal officer, with sureties 722  
approved by the board, and conditioned for the faithful 723  
performance of duties delegated by the fiscal officer. The bond 724  
shall be recorded by the township fiscal officer, filed with the 725

county treasurer, and carefully preserved. 726

**Sec. 519.213.** (A) As used in this section, ~~"small~~: 727

(1) "Small wind farm" means wind turbines and associated 728  
facilities that are not subject to the jurisdiction of the power 729  
siting board under sections 4906.20 and 4906.201 of the Revised 730  
Code. 731

(2) "Small solar facility" means solar panels and 732  
associated facilities with a single interconnection to the 733  
electrical grid and designed for, or capable of, operation at an 734  
aggregate capacity of less than fifty megawatts. 735

(B) Notwithstanding division (A) of section 519.211 of the 736  
Revised Code, sections 519.02 to 519.25 of the Revised Code 737  
confer power on a board of township trustees or board of zoning 738  
appeals with respect to the location, erection, construction, 739  
reconstruction, change, alteration, maintenance, removal, use, 740  
or enlargement of any small wind farm or small solar facility, 741  
whether publicly or privately owned, or the use of land for that 742  
purpose, ~~which~~. With regard to a small wind farm, the 743  
regulations may be more strict than the regulations prescribed 744  
in rules adopted under division (B) (2) of section 4906.20 of the 745  
Revised Code. 746

(C) The designation under this section of a small wind 747  
farm or a small solar facility as a public utility for purposes 748  
of sections 519.02 to 519.25 of the Revised Code shall not 749  
affect the classification of a small wind farm, a small solar 750  
facility, or any other public utility for purposes of state or 751  
local taxation. 752

(D) Nothing in division (C) of this section shall be 753  
construed as affecting the classification of a 754

telecommunications tower as defined in division (B) or (E) of 755  
section 519.211 of the Revised Code or any other public utility 756  
for purposes of state and local taxation. 757

**Sec. 713.081.** (A) As used in this section, ~~"small":~~ 758

(1) "Small wind farm" means wind turbines and associated 759  
facilities that are not subject to the jurisdiction of the power 760  
siting board under sections 4906.20 and 4906.201 of the Revised 761  
Code. 762

(2) "Small solar facility" means solar panels and 763  
associated facilities with a single interconnection to the 764  
electrical grid and designed for, or capable of, operation at an 765  
aggregate capacity of less than fifty megawatts. 766

(B) Sections 713.06 to 713.15 of the Revised Code confer 767  
power on the legislative authority of a municipal corporation 768  
with respect to the location, erection, construction, 769  
reconstruction, change, alteration, maintenance, removal, use, 770  
or enlargement of any small wind farm or small solar facility as 771  
a public utility, whether publicly or privately owned, or the 772  
use of land for that purpose, ~~which~~. With regard to a small 773  
wind farm, the regulations may be more strict than the 774  
regulations prescribed in rules adopted under division (B) (2) of 775  
section 4906.20 of the Revised Code. 776

(C) The designation under this section of a small wind 777  
farm or a small solar facility as a public utility for purposes 778  
of sections 713.06 to 713.15 of the Revised Code shall not 779  
affect the classification of a small wind farm, a small solar 780  
facility, or any other public utility for purposes of state or 781  
local taxation. 782

**Sec. 4113.52.** "(A) (1) (a) If an employee becomes aware in 783

the course of the employee's employment of a violation of any 784  
state or federal statute or any ordinance or regulation of a 785  
political subdivision that the employee's employer has authority 786  
to correct, and the employee reasonably believes that the 787  
violation is a criminal offense that is likely to cause an 788  
imminent risk of physical harm to persons or a hazard to public 789  
health or safety, a felony, or an improper solicitation for a 790  
contribution, the employee orally shall notify the employee's 791  
supervisor or other responsible officer of the employee's 792  
employer of the violation and subsequently shall file with that 793  
supervisor or officer a written report that provides sufficient 794  
detail to identify and describe the violation. If the employer 795  
does not correct the violation or make a reasonable and good 796  
faith effort to correct the violation within twenty-four hours 797  
after the oral notification or the receipt of the report, 798  
whichever is earlier, the employee may file a written report 799  
that provides sufficient detail to identify and describe the 800  
violation with the prosecuting authority of the county or 801  
municipal corporation where the violation occurred, with a peace 802  
officer, with the inspector general if the violation is within 803  
the inspector general's jurisdiction, with the auditor of 804  
state's fraud-reporting system under section 117.103 of the 805  
Revised Code if applicable, or with any other appropriate public 806  
official or agency that has regulatory authority over the 807  
employer and the industry, trade, or business in which the 808  
employer is engaged. 809

(b) If an employee makes a report under division (A) (1) (a) 810  
of this section, the employer, within twenty-four hours after 811  
the oral notification was made or the report was received or by 812  
the close of business on the next regular business day following 813  
the day on which the oral notification was made or the report 814

was received, whichever is later, shall notify the employee, in 815  
writing, of any effort of the employer to correct the alleged 816  
violation or hazard or of the absence of the alleged violation 817  
or hazard. 818

(2) If an employee becomes aware in the course of the 819  
employee's employment of a violation of chapter 3704., 3734., 820  
6109., or 6111. of the Revised Code that is a criminal offense, 821  
the employee directly may notify, either orally or in writing, 822  
any appropriate public official or agency that has regulatory 823  
authority over the employer and the industry, trade, or business 824  
in which the employer is engaged. 825

(3) If an employee becomes aware in the course of the 826  
employee's employment of a violation by a fellow employee of any 827  
state or federal statute, any ordinance or regulation of a 828  
political subdivision, or any work rule or company policy of the 829  
employee's employer and the employee reasonably believes that 830  
the violation is a criminal offense that is likely to cause an 831  
imminent risk of physical harm to persons or a hazard to public 832  
health or safety, a felony, or an improper solicitation for a 833  
contribution, the employee orally shall notify the employee's 834  
supervisor or other responsible officer of the employee's 835  
employer of the violation and subsequently shall file with that 836  
supervisor or officer a written report that provides sufficient 837  
detail to identify and describe the violation. 838

(B) Except as otherwise provided in division (C) of this 839  
section, no employer shall take any disciplinary or retaliatory 840  
action against an employee for making any report authorized by 841  
division (A)(1) or (2) of this section, or as a result of the 842  
employee's having made any inquiry or taken any other action to 843  
ensure the accuracy of any information reported under either 844

such division. No employer shall take any disciplinary or 845  
retaliatory action against an employee for making any report 846  
authorized by division (A) (3) of this section if the employee 847  
made a reasonable and good faith effort to determine the 848  
accuracy of any information so reported, or as a result of the 849  
employee's having made any inquiry or taken any other action to 850  
ensure the accuracy of any information reported under that 851  
division. For purposes of this division, disciplinary or 852  
retaliatory action by the employer includes, without limitation, 853  
doing any of the following: 854

(1) Removing or suspending the employee from employment; 855

(2) Withholding from the employee salary increases or 856  
employee benefits to which the employee is otherwise entitled; 857

(3) Transferring or reassigning the employee; 858

(4) Denying the employee a promotion that otherwise would 859  
have been received; 860

(5) Reducing the employee in pay or position. 861

(C) An employee shall make a reasonable and good faith 862  
effort to determine the accuracy of any information reported 863  
under division (A) (1) or (2) of this section. If the employee 864  
who makes a report under either division fails to make such an 865  
effort, the employee may be subject to disciplinary action by 866  
the employee's employer, including suspension or removal, for 867  
reporting information without a reasonable basis to do so under 868  
division (A) (1) or (2) of this section. 869

(D) If an employer takes any disciplinary or retaliatory 870  
action against an employee as a result of the employee's having 871  
filed a report under division (A) of this section, the employee 872  
may bring a civil action for appropriate injunctive relief or 873

for the remedies set forth in division (E) of this section, or 874  
both, within one hundred eighty days after the date the 875  
disciplinary or retaliatory action was taken, in a court of 876  
common pleas in accordance with the Rules of Civil Procedure. A 877  
civil action under this division is not available to an employee 878  
as a remedy for any disciplinary or retaliatory action taken by 879  
an appointing authority against the employee as a result of the 880  
employee's having filed a report under division (A) of section 881  
124.341 of the Revised Code. 882

(E) The court, in rendering a judgment for the employee in 883  
an action brought pursuant to division (D) of this section, may 884  
order, as it determines appropriate, reinstatement of the 885  
employee to the same position that the employee held at the time 886  
of the disciplinary or retaliatory action and at the same site 887  
of employment or to a comparable position at that site, the 888  
payment of back wages, full reinstatement of fringe benefits and 889  
seniority rights, or any combination of these remedies. The 890  
court also may award the prevailing party all or a portion of 891  
the costs of litigation and, if the employee who brought the 892  
action prevails in the action, may award the prevailing employee 893  
reasonable attorney's fees, witness fees, and fees for experts 894  
who testify at trial, in an amount the court determines 895  
appropriate. If the court determines that an employer 896  
deliberately has violated division (B) of this section, the 897  
court, in making an award of back pay, may include interest at 898  
the rate specified in section 1343.03 of the Revised Code. 899

(F) Any report filed with the inspector general under this 900  
section shall be filed as a complaint in accordance with section 901  
121.46 of the Revised Code. 902

(G) As used in this section: 903

(1) "Contribution" has the same meaning as in section 3517.01 of the Revised Code.	904 905
(2) "Improper solicitation for a contribution" means a solicitation for a contribution that satisfies all of the following:	906 907 908
(a) The solicitation violates division (B), (C), or (D) of section 3517.092 of the Revised Code;	909 910
(b) The solicitation is made in person by a public official or by an employee who has a supervisory role within the public office;	911 912 913
(c) The public official or employee knowingly made the solicitation, and the solicitation violates division (B), (C), or (D) of section 3517.092 of the Revised Code;	914 915 916
(d) The employee reporting the solicitation is an employee of the same public office as the public official or the employee with the supervisory role who is making the solicitation.	917 918 919
<b>Sec. 5709.41.</b> (A) As used in this section:	920
(1) "Business day" means a day of the week excluding Saturday, Sunday, and a legal holiday as defined under section 1.14 of the Revised Code.	921 922 923
(2) "Improvement" means the increase in assessed value of any parcel of property subsequent to the acquisition of the parcel by a municipal corporation engaged in urban redevelopment <u>or by a township engaged in redevelopment.</u>	924 925 926 927
(B) The legislative authority of a municipal corporation <u>or township, by ordinance or resolution,</u> may declare to be a public purpose any improvement to a parcel of real property if both of the following apply:	928 929 930 931

(1) The municipal corporation or township held fee title 932  
to the parcel prior to the adoption of the ordinance or 933  
resolution; 934

(2) The parcel is leased, or the fee of the parcel is 935  
conveyed, to any person either before or after adoption of the 936  
ordinance or resolution. 937

Improvements used or to be used for residential purposes 938  
may be declared a public purpose under this section only if the 939  
parcel is located in a blighted area of an impacted city, in the 940  
case of a municipal corporation, or in a blighted area, in the 941  
case of a township, as those terms are defined in section 942  
1728.01 of the Revised Code. For this purpose, "parcel that is 943  
used or to be used for residential purposes" means a parcel 944  
that, as improved, is used or to be used for purposes that would 945  
cause the tax commissioner to classify the parcel as residential 946  
property in accordance with rules adopted by the commissioner 947  
under section 5713.041 of the Revised Code. 948

(C) Except as otherwise provided in division (C) (1), (2), 949  
or (3) of this section, not more than seventy-five per cent of 950  
an improvement thus declared to be a public purpose may be 951  
exempted from real property taxation. The ordinance or 952  
resolution shall specify the percentage of the improvement to be 953  
exempted from taxation. If a parcel is located in a new 954  
community district in which the new community authority imposes 955  
a community development charge on the basis of rentals received 956  
from leases of real property as described in division (L) (2) of 957  
section 349.01 of the Revised Code, the parcel may not be 958  
exempted from taxation under this section. 959

(1) If the ordinance or resolution declaring improvements 960  
to a parcel to be a public purpose specifies that payments in 961

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 993  
improvements to be exempted in excess of seventy-five per cent, 994  
or both, or may approve the exemption on the condition that the 995  
legislative authority and the board negotiate an agreement 996  
providing for compensation to the school district equal in value 997  
to a percentage of the amount of taxes exempted in the eleventh 998  
and subsequent years of the exemption period, or, in the case of 999  
exemption percentages in excess of seventy-five per cent, 1000  
compensation equal in value to a percentage of the taxes that 1001  
would be payable on the portion of the improvement in excess of 1002  
seventy-five per cent were that portion to be subject to 1003  
taxation. The board of education shall certify its resolution to 1004  
the legislative authority not later than fourteen days prior to 1005  
the date the legislative authority intends to adopt the 1006  
ordinance or resolution as indicated in the notice. If the board 1007  
of education approves the exemption on the condition that a 1008  
compensation agreement be negotiated, the board in its 1009  
resolution shall propose a compensation percentage. If the board 1010  
of education and the legislative authority negotiate a mutually 1011  
acceptable compensation agreement, the ordinance or resolution 1012  
may declare the improvements a public purpose for the number of 1013  
years specified in the ordinance or resolution or, in the case 1014  
of exemption percentages in excess of seventy-five per cent, for 1015  
the exemption percentage specified in the ordinance or 1016  
resolution. In either case, if the board and the legislative 1017  
authority fail to negotiate a mutually acceptable compensation 1018  
agreement, the ordinance or resolution may declare the 1019  
improvements a public purpose for not more than ten years, but 1020  
shall not exempt more than seventy-five per cent of the 1021  
improvements from taxation. If the board fails to certify a 1022  
resolution to the legislative authority within the time 1023  
prescribed by this division, the legislative authority thereupon 1024

may adopt the ordinance or resolution and may declare the 1025  
improvements a public purpose for up to thirty years. The 1026  
legislative authority may adopt the ordinance or resolution at 1027  
any time after the board of education certifies its resolution 1028  
approving the exemption to the legislative authority, or, if the 1029  
board approves the exemption on the condition that a mutually 1030  
acceptable compensation agreement be negotiated, at any time 1031  
after the compensation agreement is agreed to by the board and 1032  
the legislative authority. If a mutually acceptable compensation 1033  
agreement is negotiated between the legislative authority and 1034  
the board, including agreements for payments in lieu of taxes 1035  
under section 5709.42 or 5709.74 of the Revised Code, the 1036  
legislative authority shall compensate the joint vocational 1037  
school district within the territory of which the improvements 1038  
are or will be located at the same rate and under the same terms 1039  
received by the city, local, or exempted village school 1040  
district. 1041

(3) If a board of education has adopted a resolution 1042  
waiving its right to approve exemptions from taxation and the 1043  
resolution remains in effect, approval of exemptions by the 1044  
board is not required under this division. If a board of 1045  
education has adopted a resolution allowing a legislative 1046  
authority to deliver the notice required under this division 1047  
fewer than forty-five business days prior to the legislative 1048  
authority's adoption of the ordinance or resolution, the 1049  
legislative authority shall deliver the notice to the board not 1050  
later than the number of days prior to such adoption as 1051  
prescribed by the board in its resolution. If a board of 1052  
education adopts a resolution waiving its right to approve 1053  
exemptions or shortening the notification period, the board 1054  
shall certify a copy of the resolution to the legislative 1055

authority. If the board of education rescinds such a resolution, 1056  
it shall certify notice of the rescission to the legislative 1057  
authority. 1058

(4) If the legislative authority is not required by 1059  
division (C) (1), (2), or (3) of this section to notify the board 1060  
of education of the legislative authority's intent to declare 1061  
improvements to be a public purpose, the legislative authority 1062  
shall comply with the notice requirements imposed under section 1063  
5709.83 of the Revised Code, unless the board has adopted a 1064  
resolution under that section waiving its right to receive such 1065  
a notice. 1066

(5) Nothing in division (C) of this section prohibits the 1067  
legislative authority of a municipal corporation or township 1068  
from amending the ordinance or resolution under section 5709.51 1069  
of the Revised Code to extend the term of the exemption. 1070

(D) An exemption granted under this section commences with 1071  
the tax year specified in the ordinance or resolution so long as 1072  
the year specified in the ordinance or resolution commences 1073  
after the effective date of the ordinance or resolution. If the 1074  
ordinance or resolution specifies a year commencing before the 1075  
effective date of the ordinance or resolution or specifies no 1076  
year, the exemption commences with the tax year in which an 1077  
exempted improvement first appears on the tax list and that 1078  
commences after the effective date of the ordinance or 1079  
resolution. In lieu of stating a specific year, the ordinance or 1080  
resolution may provide that the exemption commences in the tax 1081  
year in which the value of an improvement exceeds a specified 1082  
amount or in which the construction of one or more improvements 1083  
is completed, provided that such tax year commences after the 1084  
effective date of the ordinance or resolution. In lieu of 1085

stating a specific year, the ordinance or resolution may allow 1086  
for the exemption to commence in different tax years on a 1087  
parcel-by-parcel basis, with a separate exemption term specified 1088  
for each parcel. The exemption ends on the date specified in the 1089  
ordinance or resolution as the date the improvement ceases to be 1090  
a public purpose. The exemption shall be claimed and allowed in 1091  
the same or a similar manner as in the case of other real 1092  
property exemptions. If an exemption status changes during a tax 1093  
year, the procedure for the apportionment of the taxes for that 1094  
year is the same as in the case of other changes in tax 1095  
exemption status during the year. 1096

(E) A municipal corporation or township, not later than 1097  
fifteen days after the adoption of an ordinance or resolution 1098  
granting a tax exemption under this section, shall submit to the 1099  
director of development a copy of the ordinance or resolution. 1100  
On or before the thirty-first day of March each year, the 1101  
municipal corporation or township shall submit a status report 1102  
to the director of development outlining the progress of the 1103  
project during each year that the exemption remains in effect. 1104

**Sec. 5709.74.** (A) A township that has declared an 1105  
improvement to be a public purpose under section 5709.41 or 1106  
5709.73 of the Revised Code may require the owner of the parcel 1107  
to make annual service payments in lieu of taxes to the county 1108  
treasurer on or before the final dates for payment of real 1109  
property taxes. Each payment shall be charged and collected in 1110  
the same manner and in the same amount as the real property 1111  
taxes that would have been charged and payable against any 1112  
improvement made on the parcel if it were not exempt from 1113  
taxation. If any reduction in the levies otherwise applicable to 1114  
the exempt property is made by the county budget commission 1115  
under section 5705.31 of the Revised Code, the amount of the 1116

service payment in lieu of taxes shall be calculated as if a 1117  
reduction in levies had not been made. A township shall not 1118  
require an owner to make annual service payments in lieu of 1119  
taxes pursuant to this section after the date on which the 1120  
township has been paid back in full for the public 1121  
infrastructure improvements made pursuant to sections 5709.73 to 1122  
5709.75 of the Revised Code. 1123

(B) Moneys collected as service payments in lieu of taxes 1124  
shall be distributed at the same time and in the same manner as 1125  
real property tax payments. However, subject to division (C) of 1126  
this section or section 5709.913 of the Revised Code, the entire 1127  
amount so collected shall be distributed to the township in 1128  
which the improvement is located. If a parcel upon which moneys 1129  
are collected as service payments in lieu of taxes is annexed to 1130  
a municipal corporation, the service payments shall continue to 1131  
be collected and distributed to the township in which the parcel 1132  
was located before its annexation until the township is paid 1133  
back in full for the cost of any public infrastructure 1134  
improvements it made on the parcel. The treasurer shall maintain 1135  
a record of the service payments in lieu of taxes made from 1136  
property in each township. 1137

(C) If annual service payments in lieu of taxes are 1138  
required under this section, the county treasurer shall 1139  
distribute to the appropriate taxing authorities the portion of 1140  
the service payments that represent payments required under 1141  
division (F) of section 5709.73 of the Revised Code. 1142

(D) Nothing in this section or section 5709.41 or 5709.73 1143  
of the Revised Code affects the taxes levied against that 1144  
portion of the value of any parcel of property that is not 1145  
exempt from taxation. 1146

**Sec. 5709.75.** (A) Any township that ~~receives service~~ 1147  
~~payments in lieu of taxes under section 5709.74 of the Revised~~ 1148  
~~Code grants a tax exemption under section 5709.73 of the Revised~~ 1149  
Code shall establish a township public improvement tax increment 1150  
equivalent fund into which these shall be deposited service 1151  
payments shall be deposited in lieu of taxes distributed to the 1152  
township under section 5709.74 of the Revised Code. If the board 1153  
of township trustees has adopted a resolution under division (C) 1154  
of section 5709.73 of the Revised Code, the township shall 1155  
establish at least one account in that fund with respect to 1156  
resolutions adopted under division (B) of that section, and one 1157  
account with respect to each incentive district created by a 1158  
resolution adopted under division (C) of that section. If a 1159  
resolution adopted under division (C) of section 5709.73 of the 1160  
Revised Code also authorizes the use of service payments for 1161  
housing renovations within the incentive district, the township 1162  
shall establish separate accounts for the service payments 1163  
designated for public infrastructure improvements and for the 1164  
service payments authorized for the purpose of housing 1165  
renovations. 1166

~~(B)~~ Except as otherwise provided in division (C) or (D) of 1167  
this section, money deposited in an account of the township 1168  
public improvement tax increment equivalent fund shall be used 1169  
by the township to pay the costs of public infrastructure 1170  
improvements designated in or the housing renovations authorized 1171  
by the resolution with respect to which the account is 1172  
established, including any interest on and principal of the 1173  
notes; in the case of an account established with respect to a 1174  
resolution adopted under division (C) of that section, money in 1175  
the account shall be used to finance the public infrastructure 1176  
improvements designated, or the housing renovations authorized, 1177

for each incentive district created in the resolution. Money in 1178  
an account shall not be used to finance or support housing 1179  
renovations that take place after the incentive district has 1180  
expired. 1181

(B) A township may, by resolution, establish a 1182  
redevelopment tax increment equivalent fund, into which shall be 1183  
deposited service payments in lieu of taxes distributed to the 1184  
township by the county treasurer as provided in section 5709.74 1185  
of the Revised Code for improvements exempt from taxation 1186  
pursuant to an ordinance adopted under section 5709.41 of the 1187  
Revised Code. Moneys deposited in the redevelopment tax 1188  
increment equivalent fund shall be used for such purposes as are 1189  
authorized in the resolution establishing the fund. 1190

(C) (1) (a) A township may distribute money in ~~such an~~ 1191  
~~account~~ the township public improvement tax increment equivalent 1192  
fund or redevelopment tax increment equivalent fund to any 1193  
school district in which the exempt property is located in an 1194  
amount not to exceed the amount of real property taxes that such 1195  
school district would have received from the improvement if it 1196  
were not exempt from taxation. The resolution establishing the 1197  
fund shall set forth the percentage of such maximum amount that 1198  
will be distributed to any affected school district. 1199

(b) A township also may distribute money in ~~such an~~ 1200  
~~account~~ either fund as follows: 1201

(i) To a board of county commissioners, in the amount that 1202  
is owed to the board pursuant to division (E) of section 5709.73 1203  
of the Revised Code; 1204

(ii) To a county in accordance with section 5709.913 of 1205  
the Revised Code. 1206

(2) Money from an account in a township public improvement 1207  
tax increment equivalent fund or from a redevelopment tax 1208  
increment equivalent fund may be distributed under division (C) 1209  
(1) (b) of this section, regardless of the date a resolution was 1210  
adopted under section 5709.73 of the Revised Code that prompted 1211  
the establishment of the account, even if the resolution was 1212  
adopted prior to March 30, 2006. 1213

(D) A board of township trustees that adopted a resolution 1214  
under section 5709.73 of the Revised Code and that, with respect 1215  
to property exempted under such a resolution, is party to a 1216  
hold-harmless or service agreement, may appropriate and expend 1217  
unencumbered money in the fund to pay current public safety 1218  
expenses of the township. A township appropriating and expending 1219  
money under this division shall reimburse the fund for the sum 1220  
so appropriated and expended not later than the day the 1221  
exemption granted under the resolution expires. For the purposes 1222  
of this division, a "hold-harmless agreement" is an agreement 1223  
with the board of education of a city, local, or exempted 1224  
village school district under which the board of township 1225  
trustees agrees to compensate the school district for one 1226  
hundred per cent of the tax revenue the school district would 1227  
have received from improvements to parcels designated in the 1228  
resolution were it not for the exemption granted by the 1229  
resolution. 1230

(E) A board of township trustees that adopted a resolution 1231  
under section 5709.73 of the Revised Code prior to July 21, 1232  
1994, and that, with respect to property exempted under such 1233  
resolution, is a party to a hold-harmless or service agreement 1234  
with a board of education of a city, local, or exempted village 1235  
school district, within the territory of which such property is 1236  
located, may appropriate and expend unencumbered money in the 1237

fund to pay current expenses for the continued maintenance of 1238  
public improvements or public infrastructure improvements 1239  
designated in that resolution, as such resolution has been 1240  
amended under division (K) of section 5709.73 of the Revised 1241  
Code. 1242

(F) Any unencumbered money remaining in the township 1243  
public improvement tax increment equivalent fund or an account 1244  
of that fund, or in the redevelopment tax increment equivalent 1245  
fund, upon dissolution of the account or fund shall be 1246  
transferred to the general fund of the township. 1247

**Sec. 5709.78.** (A) A board of county commissioners may, by 1248  
resolution, declare improvements to certain parcels of real 1249  
property located in the unincorporated territory of the county 1250  
to be a public purpose. Except as otherwise provided under 1251  
division (C) of this section or section 5709.51 of the Revised 1252  
Code, not more than seventy-five per cent of an improvement thus 1253  
declared to be a public purpose may be exempted from real 1254  
property taxation, for a period of not more than ten years. The 1255  
resolution shall specify the percentage of the improvement to be 1256  
exempted and the life of the exemption. 1257

A resolution adopted under this division shall designate 1258  
the specific public infrastructure improvements made, to be 1259  
made, or in the process of being made by the county that 1260  
directly benefit, or that once made will directly benefit, the 1261  
parcels for which improvements are declared to be a public 1262  
purpose. The service payments provided for in section 5709.79 of 1263  
the Revised Code shall be used to finance the public 1264  
infrastructure improvements designated in the resolution, or as 1265  
provided in section 5709.80 of the Revised Code. 1266

(B) (1) A board of county commissioners may adopt a 1267

resolution creating an incentive district and declaring 1268  
improvements to parcels within the district to be a public 1269  
purpose and, except as provided in division (B)(2) of this 1270  
section, exempt from taxation as provided in this section, but 1271  
no board of county commissioners of a county that has a 1272  
population that exceeds twenty-five thousand, as shown by the 1273  
most recent federal decennial census, shall adopt a resolution 1274  
that creates an incentive district if the sum of the taxable 1275  
value of real property in the proposed district for the 1276  
preceding tax year and the taxable value of all real property in 1277  
the county that would have been taxable in the preceding year 1278  
were it not for the fact that the property was in an existing 1279  
incentive district and therefore exempt from taxation exceeds 1280  
twenty-five per cent of the taxable value of real property in 1281  
the county for the preceding tax year. The district shall be 1282  
located within the unincorporated territory of the county and 1283  
shall not include any territory that is included within a 1284  
district created under division (C) of section 5709.73 of the 1285  
Revised Code. The resolution shall delineate the boundary of the 1286  
proposed district and specifically identify each parcel within 1287  
the district. A proposed district may not include any parcel 1288  
that is or has been exempted from taxation under division (A) of 1289  
this section or that is or has been within another district 1290  
created under this division. A resolution may create more than 1291  
one such district, and more than one resolution may be adopted 1292  
under division (B)(1) of this section. 1293

(2) (a) Not later than thirty days prior to adopting a 1294  
resolution under division (B)(1) of this section, if the county 1295  
intends to apply for exemptions from taxation under section 1296  
5709.911 of the Revised Code on behalf of owners of real 1297  
property located within the proposed incentive district, the 1298

board of county commissioners shall conduct a public hearing on 1299  
the proposed resolution. Not later than thirty days prior to the 1300  
public hearing, the board shall give notice of the public 1301  
hearing and the proposed resolution by first class mail to every 1302  
real property owner whose property is located within the 1303  
boundaries of the proposed incentive district that is the 1304  
subject of the proposed resolution. The board also shall provide 1305  
the notice by first class mail to the clerk of each township in 1306  
which the proposed incentive district will be located. The 1307  
notice shall include a map of the proposed incentive district on 1308  
which the board of county commissioners shall have delineated an 1309  
overlay. The notice shall inform property owners of the owner's 1310  
right to exclude the owner's property from the incentive 1311  
district if both of the following conditions are met: 1312

(i) The owner's entire parcel of property will not be 1313  
located within the overlay. 1314

(ii) The owner has submitted a statement to the board of 1315  
township trustees of the township in which the parcel is located 1316  
indicating the owner's intent to seek a tax exemption for 1317  
improvements to the owner's parcel under section 5709.41 or 1318  
division (B) or (C) of section 5709.73 of the Revised Code 1319  
within the next five years. 1320

When both of the preceding conditions are met, the owner 1321  
may exclude the owner's property from the incentive district by 1322  
submitting a written response in accordance with division (B) (2) 1323  
(b) of this section. The notice also shall include information 1324  
detailing the required contents of the response, the address to 1325  
which the response may be mailed, and the deadline for 1326  
submitting the response. 1327

(b) Any owner of real property located within the 1328

boundaries of an incentive district proposed under division (B) 1329  
(1) of this section who meets the conditions specified in 1330  
divisions (B) (2) (a) (i) and (ii) of this section may exclude the 1331  
property from the proposed incentive district by submitting a 1332  
written response to the board not later than forty-five days 1333  
after the postmark date on the notice required under division 1334  
(B) (2) (a) of this section. The response shall include a copy of 1335  
the statement submitted under division (B) (2) (a) (ii) of this 1336  
section. The response shall be sent by first class mail or 1337  
delivered in person at a public hearing held by the board under 1338  
division (B) (2) (a) of this section. The response shall conform 1339  
to any content requirements that may be established by the board 1340  
and included in the notice provided under division (B) (2) (a) of 1341  
this section. In the response, property owners may identify a 1342  
parcel by street address, by the manner in which it is 1343  
identified in the resolution, or by other means allowing the 1344  
identity of the parcel to be ascertained. 1345

(c) Before adopting a resolution under division (B) (1) of 1346  
this section, the board shall amend the resolution to exclude 1347  
any parcel for which a written response has been submitted under 1348  
division (B) (2) (b) of this section. A county shall not apply for 1349  
exemptions from taxation under section 5709.911 of the Revised 1350  
Code for any such parcel, and service payments may not be 1351  
required from the owner of the parcel. Improvements to a parcel 1352  
excluded from an incentive district under this division may be 1353  
exempted from taxation under division (A) of this section 1354  
pursuant to a resolution adopted under that division or under 1355  
any other section of the Revised Code under which the parcel 1356  
qualifies. 1357

(3) (a) A resolution adopted under division (B) (1) of this 1358  
section shall specify the life of the incentive district and the 1359

percentage of the improvements to be exempted, shall designate 1360  
the public infrastructure improvements made, to be made, or in 1361  
the process of being made, that benefit or serve, or, once made, 1362  
will benefit or serve parcels in the district. The resolution 1363  
also shall identify one or more specific projects being, or to 1364  
be, undertaken in the district that place additional demand on 1365  
the public infrastructure improvements designated in the 1366  
resolution. The project identified may, but need not be, the 1367  
project under division (B) (3) (b) of this section that places 1368  
real property in use for commercial or industrial purposes. 1369

A resolution adopted under division (B) (1) of this section 1370  
on or after March 30, 2006, shall not designate police or fire 1371  
equipment as public infrastructure improvements, and no service 1372  
payment provided for in section 5709.79 of the Revised Code and 1373  
received by the county under the resolution shall be used for 1374  
police or fire equipment. 1375

(b) A resolution adopted under division (B) (1) of this 1376  
section may authorize the use of service payments provided for 1377  
in section 5709.79 of the Revised Code for the purpose of 1378  
housing renovations within the incentive district, provided that 1379  
the resolution also designates public infrastructure 1380  
improvements that benefit or serve the district, and that a 1381  
project within the district places real property in use for 1382  
commercial or industrial purposes. Service payments may be used 1383  
to finance or support loans, deferred loans, and grants to 1384  
persons for the purpose of housing renovations within the 1385  
district. The resolution shall designate the parcels within the 1386  
district that are eligible for housing renovations. The 1387  
resolution shall state separately the amount or the percentages 1388  
of the expected aggregate service payments that are designated 1389  
for each public infrastructure improvement and for the purpose 1390

of housing renovations. 1391

(4) Except with the approval of the board of education of 1392  
each city, local, or exempted village school district within the 1393  
territory of which the incentive district is or will be located, 1394  
and subject to division (D) of this section, the life of an 1395  
incentive district shall not exceed ten years, and the 1396  
percentage of improvements to be exempted shall not exceed 1397  
seventy-five per cent. With approval of the board of education, 1398  
the life of a district may be not more than thirty years, and 1399  
the percentage of improvements to be exempted may be not more 1400  
than one hundred per cent. The approval of a board of education 1401  
shall be obtained in the manner provided in division (C) of this 1402  
section. 1403

(C) (1) Improvements with respect to a parcel may be 1404  
exempted from taxation under division (A) of this section, and 1405  
improvements to parcels within an incentive district may be 1406  
exempted from taxation under division (B) of this section, for 1407  
up to ten years or, with the approval of the board of education 1408  
of each city, local, or exempted village school district within 1409  
which the parcel or district is located, for up to thirty years. 1410  
The percentage of the improvements exempted from taxation may, 1411  
with such approval, exceed seventy-five per cent, but shall not 1412  
exceed one hundred per cent. Not later than forty-five business 1413  
days prior to adopting a resolution under this section declaring 1414  
improvements to be a public purpose that is subject to the 1415  
approval of a board of education under this division, the board 1416  
of county commissioners shall deliver to the board of education 1417  
a notice stating its intent to adopt a resolution making that 1418  
declaration. The notice regarding improvements with respect to a 1419  
parcel under division (A) of this section shall identify the 1420  
parcels for which improvements are to be exempted from taxation, 1421

provide an estimate of the true value in money of the 1422  
improvements, specify the period for which the improvements 1423  
would be exempted from taxation and the percentage of the 1424  
improvements that would be exempted, and indicate the date on 1425  
which the board of county commissioners intends to adopt the 1426  
resolution. The notice regarding improvements to parcels within 1427  
an incentive district under division (B) of this section shall 1428  
delineate the boundaries of the district, specifically identify 1429  
each parcel within the district, identify each anticipated 1430  
improvement in the district, provide an estimate of the true 1431  
value in money of each such improvement, specify the life of the 1432  
district and the percentage of improvements that would be 1433  
exempted, and indicate the date on which the board of county 1434  
commissioners intends to adopt the resolution. The board of 1435  
education, by resolution adopted by a majority of the board, may 1436  
approve the exemption for the period or for the exemption 1437  
percentage specified in the notice; may disapprove the exemption 1438  
for the number of years in excess of ten, may disapprove the 1439  
exemption for the percentage of the improvements to be exempted 1440  
in excess of seventy-five per cent, or both; or may approve the 1441  
exemption on the condition that the board of county 1442  
commissioners and the board of education negotiate an agreement 1443  
providing for compensation to the school district equal in value 1444  
to a percentage of the amount of taxes exempted in the eleventh 1445  
and subsequent years of the exemption period or, in the case of 1446  
exemption percentages in excess of seventy-five per cent, 1447  
compensation equal in value to a percentage of the taxes that 1448  
would be payable on the portion of the improvements in excess of 1449  
seventy-five per cent were that portion to be subject to 1450  
taxation, or other mutually agreeable compensation. 1451

(2) The board of education shall certify its resolution to 1452

the board of county commissioners not later than fourteen days 1453  
prior to the date the board of county commissioners intends to 1454  
adopt its resolution as indicated in the notice. If the board of 1455  
education and the board of county commissioners negotiate a 1456  
mutually acceptable compensation agreement, the resolution of 1457  
the board of county commissioners may declare the improvements a 1458  
public purpose for the number of years specified in that 1459  
resolution or, in the case of exemption percentages in excess of 1460  
seventy-five per cent, for the exemption percentage specified in 1461  
the resolution. In either case, if the board of education and 1462  
the board of county commissioners fail to negotiate a mutually 1463  
acceptable compensation agreement, the resolution may declare 1464  
the improvements a public purpose for not more than ten years, 1465  
and shall not exempt more than seventy-five per cent of the 1466  
improvements from taxation. If the board of education fails to 1467  
certify a resolution to the board of county commissioners within 1468  
the time prescribed by this section, the board of county 1469  
commissioners thereupon may adopt the resolution and may declare 1470  
the improvements a public purpose for up to thirty years or, in 1471  
the case of exemption percentages proposed in excess of seventy- 1472  
five per cent, for the exemption percentage specified in the 1473  
resolution. The board of county commissioners may adopt the 1474  
resolution at any time after the board of education certifies 1475  
its resolution approving the exemption to the board of county 1476  
commissioners, or, if the board of education approves the 1477  
exemption on the condition that a mutually acceptable 1478  
compensation agreement be negotiated, at any time after the 1479  
compensation agreement is agreed to by the board of education 1480  
and the board of county commissioners. If a mutually acceptable 1481  
compensation agreement is negotiated between the board of county 1482  
commissioners and the board of education, including agreements 1483  
for payments in lieu of taxes under section 5709.79 of the 1484

Revised Code, the board of county commissioners shall compensate 1485  
the joint vocational school district within which the parcel or 1486  
district is located at the same rate and under the same terms 1487  
received by the city, local, or exempted village school 1488  
district. 1489

(3) If a board of education has adopted a resolution 1490  
waiving its right to approve exemptions from taxation under this 1491  
section and the resolution remains in effect, approval of such 1492  
exemptions by the board of education is not required under 1493  
division (C) of this section. If a board of education has 1494  
adopted a resolution allowing a board of county commissioners to 1495  
deliver the notice required under division (C) of this section 1496  
fewer than forty-five business days prior to approval of the 1497  
resolution by the board of county commissioners, the board of 1498  
county commissioners shall deliver the notice to the board of 1499  
education not later than the number of days prior to such 1500  
approval as prescribed by the board of education in its 1501  
resolution. If a board of education adopts a resolution waiving 1502  
its right to approve exemptions or shortening the notification 1503  
period, the board of education shall certify a copy of the 1504  
resolution to the board of county commissioners. If the board of 1505  
education rescinds such a resolution, it shall certify notice of 1506  
the rescission to the board of county commissioners. 1507

(4) Nothing in division (C) of this section prohibits the 1508  
board of county commissioners from amending the resolution under 1509  
section 5709.51 of the Revised Code to extend the term of the 1510  
exemption. 1511

(D) (1) If a proposed resolution under division (B) (1) of 1512  
this section exempts improvements with respect to a parcel 1513  
within an incentive district for more than ten years, or the 1514

percentage of the improvement exempted from taxation exceeds 1515  
seventy-five per cent, not later than forty-five business days 1516  
prior to adopting the resolution the board of county 1517  
commissioners shall deliver to the board of township trustees of 1518  
any township within which the incentive district is or will be 1519  
located a notice that states its intent to adopt a resolution 1520  
creating an incentive district. The notice shall include a copy 1521  
of the proposed resolution, identify the parcels for which 1522  
improvements are to be exempted from taxation, provide an 1523  
estimate of the true value in money of the improvements, specify 1524  
the period of time for which the improvements would be exempted 1525  
from taxation, specify the percentage of the improvements that 1526  
would be exempted from taxation, and indicate the date on which 1527  
the board intends to adopt the resolution. 1528

(2) The board of township trustees, by resolution adopted 1529  
by a majority of the board, may object to the exemption for the 1530  
number of years in excess of ten, may object to the exemption 1531  
for the percentage of the improvement to be exempted in excess 1532  
of seventy-five per cent, or both. If the board of township 1533  
trustees objects, the board of township trustees may negotiate a 1534  
mutually acceptable compensation agreement with the board of 1535  
county commissioners. In no case shall the compensation provided 1536  
to the board of township trustees exceed the property taxes 1537  
forgone due to the exemption. If the board of township trustees 1538  
objects, and the board of township trustees and the board of 1539  
county commissioners fail to negotiate a mutually acceptable 1540  
compensation agreement, the resolution adopted under division 1541  
(B) (1) of this section shall provide to the board of township 1542  
trustees compensation in the eleventh and subsequent years of 1543  
the exemption period equal in value to not more than fifty per 1544  
cent of the taxes that would be payable to the township or, if 1545

the board of township trustee's objection includes an objection 1546  
to an exemption percentage in excess of seventy-five per cent, 1547  
compensation equal in value to not more than fifty per cent of 1548  
the taxes that would be payable to the township on the portion 1549  
of the improvement in excess of seventy-five per cent, were that 1550  
portion to be subject to taxation. The board of township 1551  
trustees shall certify its resolution to the board of county 1552  
commissioners not later than thirty days after receipt of the 1553  
notice. 1554

(3) If the board of township trustees does not object or 1555  
fails to certify a resolution objecting to an exemption within 1556  
thirty days after receipt of the notice, the board of county 1557  
commissioners may adopt its resolution, and no compensation 1558  
shall be provided to the board of township trustees. If the 1559  
board of township trustees certifies its resolution objecting to 1560  
the commissioners' resolution, the board of county commissioners 1561  
may adopt its resolution at any time after a mutually acceptable 1562  
compensation agreement is agreed to by the board of county 1563  
commissioners and the board of township trustees. If the board 1564  
of township trustees certifies a resolution objecting to the 1565  
commissioners' resolution, the board of county commissioners may 1566  
adopt its resolution at anytime after a mutually acceptable 1567  
compensation agreement is agreed to by the board of county 1568  
commissioners and the board of township trustees, or, if no 1569  
compensation agreement is negotiated, at any time after the 1570  
board of county commissioners in the proposed resolution to 1571  
provide compensation to the board of township trustees of fifty 1572  
per cent of the taxes that would be payable to the township in 1573  
the eleventh and subsequent years of the exemption period or on 1574  
the portion of the improvement in excess of seventy-five per 1575  
cent, were that portion to be subject to taxation. 1576

(E) Service payments in lieu of taxes that are 1577  
attributable to any amount by which the effective tax rate of 1578  
either a renewal levy with an increase or a replacement levy 1579  
exceeds the effective tax rate of the levy renewed or replaced, 1580  
or that are attributable to an additional levy, for a levy 1581  
authorized by the voters for any of the following purposes on or 1582  
after January 1, 2006, and which are provided pursuant to a 1583  
resolution creating an incentive district under division (B)(1) 1584  
of this section that is adopted on or after January 1, 2006, 1585  
shall be distributed to the appropriate taxing authority as 1586  
required under division (D) of section 5709.79 of the Revised 1587  
Code in an amount equal to the amount of taxes from that 1588  
additional levy or from the increase in the effective tax rate 1589  
of such renewal or replacement levy that would have been payable 1590  
to that taxing authority from the following levies were it not 1591  
for the exemption authorized under division (B) of this section: 1592

(1) A tax levied under division (L) of section 5705.19 or 1593  
section 5705.191 or 5705.222 of the Revised Code for community 1594  
developmental disabilities programs and services pursuant to 1595  
Chapter 5126. of the Revised Code; 1596

(2) A tax levied under division (Y) of section 5705.19 of 1597  
the Revised Code for providing or maintaining senior citizens 1598  
services or facilities; 1599

(3) A tax levied under section 5705.22 of the Revised Code 1600  
for county hospitals; 1601

(4) A tax levied by a joint-county district or by a county 1602  
under section 5705.19, 5705.191, or 5705.221 of the Revised Code 1603  
for alcohol, drug addiction, and mental health services or 1604  
facilities; 1605

(5) A tax levied under section 5705.23 of the Revised Code for library purposes;	1606 1607
(6) A tax levied under section 5705.24 of the Revised Code for the support of children services and the placement and care of children;	1608 1609 1610
(7) A tax levied under division (Z) of section 5705.19 of the Revised Code for the provision and maintenance of zoological park services and facilities under section 307.76 of the Revised Code;	1611 1612 1613 1614
(8) A tax levied under section 511.27 or division (H) of section 5705.19 of the Revised Code for the support of township park districts;	1615 1616 1617
(9) A tax levied under division (A), (F), or (H) of section 5705.19 of the Revised Code for parks and recreational purposes of a joint recreation district organized pursuant to division (B) of section 755.14 of the Revised Code;	1618 1619 1620 1621
(10) A tax levied under section 1545.20 or 1545.21 of the Revised Code for park district purposes;	1622 1623
(11) A tax levied under section 5705.191 of the Revised Code for the purpose of making appropriations for public assistance; human or social services; public relief; public welfare; public health and hospitalization; and support of general hospitals;	1624 1625 1626 1627 1628
(12) A tax levied under section 3709.29 of the Revised Code for a general health district program.	1629 1630
(F) An exemption from taxation granted under this section commences with the tax year specified in the resolution so long as the year specified in the resolution commences after the	1631 1632 1633

effective date of the resolution. If the resolution specifies a 1634  
year commencing before the effective date of the resolution or 1635  
specifies no year whatsoever, the exemption commences with the 1636  
tax year in which an exempted improvement first appears on the 1637  
tax list and duplicate of real and public utility property and 1638  
that commences after the effective date of the resolution. In 1639  
lieu of stating a specific year, the resolution may provide that 1640  
the exemption commences in the tax year in which the value of an 1641  
improvement exceeds a specified amount or in which the 1642  
construction of one or more improvements is completed, provided 1643  
that such tax year commences after the effective date of the 1644  
resolution. With respect to the exemption of improvements to 1645  
parcels under division (A) of this section, the resolution may 1646  
allow for the exemption to commence in different tax years on a 1647  
parcel-by-parcel basis, with a separate exemption term specified 1648  
for each parcel. 1649

Except as otherwise provided in this division, the 1650  
exemption ends on the date specified in the resolution as the 1651  
date the improvement ceases to be a public purpose or the 1652  
incentive district expires, or ends on the date on which the 1653  
county can no longer require annual service payments in lieu of 1654  
taxes under section 5709.79 of the Revised Code, whichever 1655  
occurs first. The exemption of an improvement with respect to a 1656  
parcel or within an incentive district may end on a later date, 1657  
as specified in the resolution, if the board of commissioners 1658  
and the board of education of the city, local, or exempted 1659  
village school district within which the parcel or district is 1660  
located have entered into a compensation agreement under section 1661  
5709.82 of the Revised Code with respect to the improvement, and 1662  
the board of education has approved the term of the exemption 1663  
under division (C) (1) of this section, but in no case shall the 1664

improvement be exempted from taxation for more than thirty 1665  
years. Exemptions shall be claimed and allowed in the same or a 1666  
similar manner as in the case of other real property exemptions. 1667  
If an exemption status changes during a tax year, the procedure 1668  
for the apportionment of the taxes for that year is the same as 1669  
in the case of other changes in tax exemption status during the 1670  
year. 1671

(G) If the board of county commissioners is not required 1672  
by this section to notify the board of education of the board of 1673  
county commissioners' intent to declare improvements to be a 1674  
public purpose, the board of county commissioners shall comply 1675  
with the notice requirements imposed under section 5709.83 of 1676  
the Revised Code before taking formal action to adopt the 1677  
resolution making that declaration, unless the board of 1678  
education has adopted a resolution under that section waiving 1679  
its right to receive such a notice. 1680

(H) The county, not later than fifteen days after the 1681  
adoption of a resolution under this section, shall submit to the 1682  
director of development services a copy of the resolution. On or 1683  
before the thirty-first day of March of each year, the county 1684  
shall submit a status report to the director of development 1685  
services. The report shall indicate, in the manner prescribed by 1686  
the director, the progress of the project during each year that 1687  
an exemption remains in effect, including a summary of the 1688  
receipts from service payments in lieu of taxes; expenditures of 1689  
money from the fund created under section 5709.80 of the Revised 1690  
Code; a description of the public infrastructure improvements 1691  
and housing renovations financed with such expenditures; and a 1692  
quantitative summary of changes in employment and private 1693  
investment resulting from each project. 1694

(I) Nothing in this section shall be construed to prohibit 1695  
a board of county commissioners from declaring to be a public 1696  
purpose improvements with respect to more than one parcel. 1697

(J) If a parcel is located in a new community district in 1698  
which the new community authority imposes a community 1699  
development charge on the basis of rentals received from leases 1700  
of real property as described in division (L) (2) of section 1701  
349.01 of the Revised Code, the parcel may not be exempted from 1702  
taxation under this section. 1703

**Sec. 5709.85.** (A) The legislative authority of a county, 1704  
township, or municipal corporation that grants an exemption from 1705  
taxation under Chapter 725. or 1728. or under section 3735.67, 1706  
5709.28, 5709.40, 5709.41, 5709.45, 5709.62, 5709.63, 5709.632, 1707  
5709.73, or 5709.78 of the Revised Code shall create a tax 1708  
incentive review council. The council shall consist of the 1709  
following members: 1710

(1) In the case of a municipal corporation eligible to 1711  
designate a zone under section 5709.62 or 5709.632 of the 1712  
Revised Code, the chief executive officer or that officer's 1713  
designee; a member of the legislative authority of the municipal 1714  
corporation, appointed by the president of the legislative 1715  
authority or, if the chief executive officer of the municipal 1716  
corporation is the president, appointed by the president pro 1717  
tempore of the legislative authority; the county auditor or the 1718  
county auditor's designee; the chief financial officer of the 1719  
municipal corporation or that officer's designee; an individual 1720  
appointed by the board of education of each city, local, 1721  
exempted village, and joint vocational school district to which 1722  
the instrument granting the exemption applies; and two members 1723  
of the public appointed by the chief executive officer of the 1724

municipal corporation with the concurrence of the legislative 1725  
authority. At least four members of the council shall be 1726  
residents of the municipal corporation, and at least one of the 1727  
two public members appointed by the chief executive officer 1728  
shall be a minority. As used in division (A)(1) of this section, 1729  
a "minority" is an individual who is African-American, Hispanic, 1730  
or Native American. 1731

(2) In the case of a county or a municipal corporation 1732  
that is not eligible to designate a zone under section 5709.62 1733  
or 5709.632 of the Revised Code, three members appointed by the 1734  
board of county commissioners; two members from each municipal 1735  
corporation to which the instrument granting the tax exemption 1736  
applies, appointed by the chief executive officer with the 1737  
concurrence of the legislative authority of the respective 1738  
municipal corporations; two members of each township to which 1739  
the instrument granting the tax exemption applies, appointed by 1740  
the board of township trustees of the respective townships; the 1741  
county auditor or the county auditor's designee; and an 1742  
individual appointed by the board of education of each city, 1743  
local, exempted village, and joint vocational school district to 1744  
which the instrument granting the tax exemption applies. At 1745  
least two members of the council shall be residents of the 1746  
municipal corporations or townships to which the instrument 1747  
granting the tax exemption applies. 1748

(3) In the case of a township in which improvements are 1749  
declared a public purpose under section 5709.41 or 5709.73 of 1750  
the Revised Code, the board of township trustees; the county 1751  
auditor or the county auditor's designee; and an individual 1752  
appointed by the board of education of each city, local, 1753  
exempted village, and joint vocational school district to which 1754  
the instrument granting the exemption applies. 1755

(B) The county auditor or the county auditor's designee 1756  
shall serve as the chairperson of the council. The council shall 1757  
meet at the call of the chairperson. At the first meeting of the 1758  
council, the council shall select a vice-chairperson. Attendance 1759  
by a majority of the members of the council constitutes a quorum 1760  
to conduct the business of the council. 1761

(C) (1) Annually, the tax incentive review council shall 1762  
review all agreements granting exemptions from property taxation 1763  
under Chapter 725. or 1728. or under section 3735.671, 5709.28, 1764  
5709.62, 5709.63, or 5709.632 of the Revised Code, and any 1765  
performance or audit reports required to be submitted pursuant 1766  
to those agreements. The review shall include agreements 1767  
granting such exemptions that were entered into prior to July 1768  
22, 1994, that continue to be in force and applicable to the 1769  
current year's property taxes. 1770

With respect to each agreement, other than an agreement 1771  
entered into under section 5709.28 of the Revised Code, the 1772  
council shall determine whether the owner of the exempted 1773  
property has complied with the agreement, and may take into 1774  
consideration any fluctuations in the business cycle unique to 1775  
the owner's business. 1776

With respect to an agreement entered into under section 1777  
5709.28 of the Revised Code, the council shall consist of the 1778  
members described in division (A) (2) of this section and shall 1779  
determine whether the agreement complies with the requirements 1780  
of section 5709.28 of the Revised Code and whether a withdrawal, 1781  
removal, or conversion of land from an agricultural security 1782  
area established under Chapter 931. of the Revised Code has 1783  
occurred in a manner that makes the exempted property no longer 1784  
eligible for the exemption. 1785

On the basis of the determinations, on or before the first 1786  
day of September of each year, the council shall submit to the 1787  
legislative authority written recommendations for continuation, 1788  
modification, or cancellation of each agreement. 1789

(2) Annually, the tax incentive review council shall 1790  
review all exemptions from property taxation resulting from the 1791  
declaration of public purpose improvements pursuant to section 1792  
5709.40, 5709.41, 5709.45, 5709.73, or 5709.78 of the Revised 1793  
Code. The review shall include such exemptions that were granted 1794  
prior to July 22, 1994, that continue to be in force and 1795  
applicable to the current year's property taxes. With respect to 1796  
each improvement for which an exemption is granted, the council 1797  
shall determine the increase in the true value of parcels of 1798  
real property on which improvements have been undertaken as a 1799  
result of the exemption; the value of improvements exempted from 1800  
taxation as a result of the exemption; and the number of new 1801  
employees or employees retained on the site of the improvement 1802  
as a result of the exemption. 1803

Upon the request of a tax incentive review council, the 1804  
county auditor, the housing officer appointed pursuant to 1805  
section 3735.66 of the Revised Code, the owner of a new or 1806  
remodeled structure or improvement, and the legislative 1807  
authority of the county, township, or municipal corporation 1808  
granting the exemption shall supply the council with any 1809  
information reasonably necessary for the council to make the 1810  
determinations required under division (C) of this section, 1811  
including returns or reports filed pursuant to sections 5711.02, 1812  
5711.13, and 5727.08 of the Revised Code. 1813

(D) Annually, the tax incentive review council shall 1814  
review the compliance of each recipient of a tax exemption under 1815

Chapter 725. or 1728. or section 3735.67, 5709.40, 5709.41, 1816  
5709.45, 5709.62, 5709.63, 5709.632, 5709.73, or 5709.78 of the 1817  
Revised Code with the nondiscriminatory hiring policies 1818  
developed by the county, township, or municipal corporation 1819  
under section 5709.832 of the Revised Code. Upon the request of 1820  
the council, the recipient shall provide the council any 1821  
information necessary to perform its review. On the basis of its 1822  
review, the council may submit to the legislative authority 1823  
written recommendations for enhancing compliance with the 1824  
nondiscriminatory hiring policies. 1825

(E) A legislative authority that receives from a tax 1826  
incentive review council written recommendations under division 1827  
(C) (1) or (D) of this section shall, within sixty days after 1828  
receipt, hold a meeting and vote to accept, reject, or modify 1829  
all or any portion of the recommendations. 1830

(F) A tax incentive review council may request from the 1831  
recipient of a tax exemption under Chapter 725. or 1728. or 1832  
section 3735.67, 5709.28, 5709.40, 5709.41, 5709.45, 5709.62, 1833  
5709.63, 5709.632, 5709.73, or 5709.78 of the Revised Code any 1834  
information reasonably necessary for the council to perform its 1835  
review under this section. The request shall be in writing and 1836  
shall be sent to the recipient by certified mail. Within ten 1837  
days after receipt of the request, the recipient shall provide 1838  
to the council the information requested. 1839

**Section 2.** That existing sections 148.061, 303.213, 1840  
307.204, 503.01, 505.10, 505.266, 507.02, 507.021, 519.213, 1841  
713.081, 4113.52, 5709.41, 5709.74, 5709.75, 5709.78, and 1842  
5709.85 of the Revised Code are hereby repealed. 1843

**Section 3.** (A) For purposes of this section: 1844

(1) "Fire district" means the Little Miami Joint Fire and Rescue District. 1845  
1846

(2) "Governing board," "interim moneys," and "subdivision" have the same meanings as in section 135.01 of the Revised Code. 1847  
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(3) "Treasurer" and "other obligations" have the same meanings as in section 135.14 of the Revised Code. 1849  
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(B) Notwithstanding any provision of Chapter 135. of the Revised Code to the contrary, the treasurer or governing board of a subdivision that is a member of a fire district created pursuant to section 505.371 of the Revised Code may invest all or part of the interim moneys in bonds or other obligations of the fire district of which it is a member. The bonds or other obligations shall mature within twenty years from the date of settlement. 1851  
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(C) For purposes of this section, divisions (B) (4) and (M) of section 135.14 of the Revised Code do not apply. 1859  
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**Section 4.** Section 505.10 of the Revised Code is presented in this act as a composite of the section as amended by both H.B. 48 and S.B. 268 of the 127th General Assembly. The General Assembly, applying the principle stated in division (B) of section 1.52 of the Revised Code that amendments are to be harmonized if reasonably capable of simultaneous operation, finds that the composite is the resulting version of the section in effect prior to the effective date of the section as presented in this act. 1861  
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