

I_136_0669-2

136th General Assembly
Regular Session
2025-2026

Sub. H. B. No. 113

To amend sections 102.02, 709.022, 709.023, 1
709.024, 709.16, and 3735.67 of the Revised Code 2
to modify the law regarding annexation and 3
financial disclosure forms, and to require 4
county approval of residential community 5
reinvestment area property tax exemptions. 6

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

Section 1. That sections 102.02, 709.022, 709.023, 7
709.024, 709.16, and 3735.67 of the Revised Code be amended to 8
read as follows: 9

Sec. 102.02. (A) (1) Except as otherwise provided in 10
division (H) of this section, all of the following shall file 11
with the appropriate ethics commission the disclosure statement 12
described in this division on a form prescribed by the 13
appropriate commission: every person who is elected to or is a 14
candidate for a state, county, or city office and every person 15
who is appointed to fill a vacancy for an unexpired term in such 16
an elective office; all members of the state board of education; 17
the director, assistant directors, deputy directors, division 18
chiefs, or persons of equivalent rank of any administrative 19



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department of the state; the president or other chief 20
administrative officer of every state institution of higher 21
education as defined in section 3345.011 of the Revised Code; 22
the executive director and the members of the capitol square 23
review and advisory board appointed or employed pursuant to 24
section 105.41 of the Revised Code; all members of the Ohio 25
casino control commission, the executive director of the 26
commission, all professional employees of the commission, and 27
all technical employees of the commission who perform an 28
internal audit function; the individuals set forth in division 29
(B) (2) of section 187.03 of the Revised Code; the chief 30
executive officer and the members of the board of each state 31
retirement system; each employee of a state retirement board who 32
is a state retirement system investment officer licensed 33
pursuant to section 1707.163 of the Revised Code; the members of 34
the Ohio retirement study council appointed pursuant to division 35
(C) of section 171.01 of the Revised Code; employees of the Ohio 36
retirement study council, other than employees who perform 37
purely administrative or clerical functions; the administrator 38
of workers' compensation and each member of the bureau of 39
workers' compensation board of directors; the bureau of workers' 40
compensation director of investments; the chief investment 41
officer of the bureau of workers' compensation; all members of 42
the board of commissioners on grievances and discipline of the 43
supreme court and the ethics commission created under section 44
102.05 of the Revised Code; every business manager, treasurer, 45
or superintendent of a city, local, exempted village, joint 46
vocational, or cooperative education school district or an 47
educational service center; every person who is elected to or is 48
a candidate for the office of member of a board of education of 49
a city, local, exempted village, joint vocational, or 50
cooperative education school district or of a governing board of 51

an educational service center that has a total student count of 52
twelve thousand or more as most recently determined by the 53
department of education and workforce pursuant to section 54
3317.03 of the Revised Code; every person who is appointed to 55
the board of education of a municipal school district pursuant 56
to division (B) or (F) of section 3311.71 of the Revised Code; 57
all members of the board of directors of a sanitary district 58
that is established under Chapter 6115. of the Revised Code and 59
organized wholly for the purpose of providing a water supply for 60
domestic, municipal, and public use, and that includes two 61
municipal corporations in two counties; every public official or 62
employee who is paid a salary or wage in accordance with 63
schedule C of section 124.15 or schedule E-2 of section 124.152 64
of the Revised Code; all members appointed to the Ohio livestock 65
care standards board under section 904.02 of the Revised Code; 66
every city manager, assistant city manager, village 67
administrator, or assistant village administrator; and every 68
other public official or employee who is designated by the 69
appropriate ethics commission pursuant to division (B) of this 70
section. 71

(2) The disclosure statement shall include all of the 72
following: 73

(a) The name of the person filing the statement and each 74
member of the person's immediate family and all names under 75
which the person or members of the person's immediate family do 76
business; 77

(b) (i) Subject to divisions (A) (2) (b) (ii) and (iii) of 78
this section and except as otherwise provided in section 102.022 79
of the Revised Code, identification of every source of income, 80
other than income from a legislative agent identified in 81

division (A) (2) (b) (ii) of this section, received during the 82
preceding calendar year, in the person's own name or by any 83
other person for the person's use or benefit, by the person 84
filing the statement, and a brief description of the nature of 85
the services for which the income was received. If the person 86
filing the statement is a member of the general assembly, the 87
statement shall identify the amount of every source of income 88
received in accordance with the following ranges of amounts: 89
zero or more, but less than one thousand dollars; one thousand 90
dollars or more, but less than ten thousand dollars; ten 91
thousand dollars or more, but less than twenty-five thousand 92
dollars; twenty-five thousand dollars or more, but less than 93
fifty thousand dollars; fifty thousand dollars or more, but less 94
than one hundred thousand dollars; and one hundred thousand 95
dollars or more. Division (A) (2) (b) (i) of this section shall not 96
be construed to require a person filing the statement who 97
derives income from a business or profession to disclose the 98
individual items of income that constitute the gross income of 99
that business or profession, except for those individual items 100
of income that are attributable to the person's or, if the 101
income is shared with the person, the partner's, solicitation of 102
services or goods or performance, arrangement, or facilitation 103
of services or provision of goods on behalf of the business or 104
profession of clients, including corporate clients, who are 105
legislative agents. A person who files the statement under this 106
section shall disclose the identity of and the amount of income 107
received from a person who the public official or employee knows 108
or has reason to know is doing or seeking to do business of any 109
kind with the public official's or employee's agency. 110

(ii) If the person filing the statement is a member of the 111
general assembly, the statement shall identify every source of 112

income and the amount of that income that was received from a 113
legislative agent during the preceding calendar year, in the 114
person's own name or by any other person for the person's use or 115
benefit, by the person filing the statement, and a brief 116
description of the nature of the services for which the income 117
was received. Division (A) (2) (b) (ii) of this section requires 118
the disclosure of clients of attorneys or persons licensed under 119
section 4732.12 of the Revised Code, or patients of persons 120
licensed under section 4731.14 of the Revised Code, if those 121
clients or patients are legislative agents. Division (A) (2) (b) 122
(ii) of this section requires a person filing the statement who 123
derives income from a business or profession to disclose those 124
individual items of income that constitute the gross income of 125
that business or profession that are received from legislative 126
agents. 127

(iii) Except as otherwise provided in division (A) (2) (b) 128
(iii) of this section, division (A) (2) (b) (i) of this section 129
applies to attorneys, physicians, and other persons who engage 130
in the practice of a profession and who, pursuant to a section 131
of the Revised Code, the common law of this state, a code of 132
ethics applicable to the profession, or otherwise, generally are 133
required not to reveal, disclose, or use confidences of clients, 134
patients, or other recipients of professional services except 135
under specified circumstances or generally are required to 136
maintain those types of confidences as privileged communications 137
except under specified circumstances. Division (A) (2) (b) (i) of 138
this section does not require an attorney, physician, or other 139
professional subject to a confidentiality requirement as 140
described in division (A) (2) (b) (iii) of this section to disclose 141
the name, other identity, or address of a client, patient, or 142
other recipient of professional services if the disclosure would 143

threaten the client, patient, or other recipient of professional 144
services, would reveal details of the subject matter for which 145
legal, medical, or professional advice or other services were 146
sought, or would reveal an otherwise privileged communication 147
involving the client, patient, or other recipient of 148
professional services. Division (A) (2) (b) (i) of this section 149
does not require an attorney, physician, or other professional 150
subject to a confidentiality requirement as described in 151
division (A) (2) (b) (iii) of this section to disclose in the brief 152
description of the nature of services required by division (A) 153
(2) (b) (i) of this section any information pertaining to specific 154
professional services rendered for a client, patient, or other 155
recipient of professional services that would reveal details of 156
the subject matter for which legal, medical, or professional 157
advice was sought or would reveal an otherwise privileged 158
communication involving the client, patient, or other recipient 159
of professional services. 160

(c) The name of every corporation on file with the 161
secretary of state that is incorporated in this state or holds a 162
certificate of compliance authorizing it to do business in this 163
state, trust, business trust, partnership, or association that 164
transacts business in this state in which the person filing the 165
statement or any other person for the person's use and benefit 166
had during the preceding calendar year an investment of over one 167
thousand dollars at fair market value as of the thirty-first day 168
of December of the preceding calendar year, or the date of 169
disposition, whichever is earlier, or in which the person holds 170
any office or has a fiduciary relationship, and a description of 171
the nature of the investment, office, or relationship. Division 172
(A) (2) (c) of this section does not require disclosure of the 173
name of any bank, savings and loan association, credit union, or 174

building and loan association with which the person filing the statement has a deposit or a withdrawable share account.

(d) All fee simple and leasehold interests to which the person filing the statement holds legal title to or a beneficial interest in real property located within the state, excluding the person's residence and property used primarily for personal recreation;

(e) The names of all persons residing or transacting business in the state to whom the person filing the statement owes, in the person's own name or in the name of any other person, more than one thousand dollars. Division (A) (2) (e) of this section shall not be construed to require the disclosure of debts owed by the person resulting from the ordinary conduct of a business or profession or debts on the person's residence or real property used primarily for personal recreation, except that the superintendent of financial institutions and any deputy superintendent of banks shall disclose the names of all state-chartered banks and all bank subsidiary corporations subject to regulation under section 1109.44 of the Revised Code to whom the superintendent or deputy superintendent owes any money.

(f) The names of all persons residing or transacting business in the state, other than a depository excluded under division (A) (2) (c) of this section, who owe more than one thousand dollars to the person filing the statement, either in the person's own name or to any person for the person's use or benefit. Division (A) (2) (f) of this section shall not be construed to require the disclosure of clients of attorneys or persons licensed under section 4732.12 of the Revised Code, or patients of persons licensed under section 4731.14 of the Revised Code, nor the disclosure of debts owed to the person

resulting from the ordinary conduct of a business or profession. 205

(g) Except as otherwise provided in section 102.022 of the 206
Revised Code, the source of each gift of over seventy-five 207
dollars, or of each gift of over twenty-five dollars received by 208
a member of the general assembly from a legislative agent, 209
received by the person in the person's own name or by any other 210
person for the person's use or benefit during the preceding 211
calendar year, except gifts received by will or by virtue of 212
section 2105.06 of the Revised Code, or received from spouses, 213
parents, grandparents, children, grandchildren, siblings, 214
nephews, nieces, uncles, aunts, brothers-in-law, sisters-in-law, 215
sons-in-law, daughters-in-law, fathers-in-law, mothers-in-law, 216
or any person to whom the person filing the statement stands in 217
loco parentis, or received by way of distribution from any inter 218
vivos or testamentary trust established by a spouse or by an 219
ancestor; 220

(h) Except as otherwise provided in section 102.022 of the 221
Revised Code, identification of the source and amount of every 222
payment of expenses incurred for travel to destinations inside 223
or outside this state that is received by the person in the 224
person's own name or by any other person for the person's use or 225
benefit and that is incurred in connection with the person's 226
official duties, except for expenses for travel to meetings or 227
conventions of a national or state organization to which any 228
state agency, including, but not limited to, any legislative 229
agency or state institution of higher education as defined in 230
section 3345.011 of the Revised Code, pays membership dues, or 231
any political subdivision or any office or agency of a political 232
subdivision pays membership dues; 233

(i) Except as otherwise provided in section 102.022 of the 234

Revised Code, identification of the source of payment of 235
expenses for meals and other food and beverages, other than for 236
meals and other food and beverages provided at a meeting at 237
which the person participated in a panel, seminar, or speaking 238
engagement or at a meeting or convention of a national or state 239
organization to which any state agency, including, but not 240
limited to, any legislative agency or state institution of 241
higher education as defined in section 3345.011 of the Revised 242
Code, pays membership dues, or any political subdivision or any 243
office or agency of a political subdivision pays membership 244
dues, that are incurred in connection with the person's official 245
duties and that exceed one hundred dollars aggregated per 246
calendar year; 247

(j) If the disclosure statement is filed by a public 248
official or employee described in division (B)(2) of section 249
101.73 of the Revised Code or division (B)(2) of section 121.63 250
of the Revised Code who receives a statement from a legislative 251
agent, executive agency lobbyist, or employer that contains the 252
information described in division (F)(2) of section 101.73 of 253
the Revised Code or division (G)(2) of section 121.63 of the 254
Revised Code, all of the nondisputed information contained in 255
the statement delivered to that public official or employee by 256
the legislative agent, executive agency lobbyist, or employer 257
under division (F)(2) of section 101.73 or (G)(2) of section 258
121.63 of the Revised Code. 259

(3) A person may file a statement required by this section 260
in person, by mail, or by electronic means. 261

(4) A person who is required to file a statement under 262
this section shall file that statement according to the 263
following deadlines, as applicable: 264

(a) Except as otherwise provided in divisions (A) (4) (b), 265
(c), and (d) of this section, the person shall file the 266
statement not later than the fifteenth day of May of each year. 267

(b) A person who is a candidate for elective office shall 268
file the statement no later than the thirtieth day before the 269
primary, special, or general election at which the candidacy is 270
to be voted on, whichever election occurs soonest, except that a 271
person who is a write-in candidate shall file the statement no 272
later than the twentieth day before the earliest election at 273
which the person's candidacy is to be voted on. 274

(c) A person who is appointed to fill a vacancy for an 275
unexpired term in an elective office shall file the statement 276
within fifteen days after the person qualifies for office. 277

(d) A person who is appointed or employed after the 278
fifteenth day of May, other than a person described in division 279
(A) (4) (c) of this section, shall file an annual statement within 280
ninety days after appointment or employment. 281

(5) No person shall be required to file with the 282
appropriate ethics commission more than one statement or pay 283
more than one filing fee for any one calendar year. 284

(6) The appropriate ethics commission, for good cause, may 285
extend for a reasonable time the deadline for filing a statement 286
under this section. 287

(7) A statement filed under this section is subject to 288
public inspection at locations designated by the appropriate 289
ethics commission except as otherwise provided in this section. 290

(B) The Ohio ethics commission, the joint legislative 291
ethics committee, and the board of commissioners on grievances 292
and discipline of the supreme court, using the rule-making 293

procedures of Chapter 119. of the Revised Code, may require any 294
class of public officials or employees under its jurisdiction 295
and not specifically excluded by this section whose positions 296
involve a substantial and material exercise of administrative 297
discretion in the formulation of public policy, expenditure of 298
public funds, enforcement of laws and rules of the state or a 299
county or city, or the execution of other public trusts, to file 300
an annual statement under division (A) of this section. The 301
appropriate ethics commission shall send the public officials or 302
employees written notice of the requirement not less than thirty 303
days before the applicable filing deadline unless the public 304
official or employee is appointed after that date, in which case 305
the notice shall be sent within thirty days after appointment, 306
and the filing shall be made not later than ninety days after 307
appointment. 308

Disclosure statements filed under this division with the 309
Ohio ethics commission by members of boards, commissions, or 310
bureaus of the state for which no compensation is received other 311
than reasonable and necessary expenses shall be kept 312
confidential. Disclosure statements filed with the Ohio ethics 313
commission under division (A) of this section by business 314
managers, treasurers, and superintendents of city, local, 315
exempted village, joint vocational, or cooperative education 316
school districts or educational service centers shall be kept 317
confidential, except that any person conducting an audit of any 318
such school district or educational service center pursuant to 319
Chapter 117. of the Revised Code may examine the disclosure 320
statement of any business manager, treasurer, or superintendent 321
of that school district or educational service center. 322
Disclosure statements filed with the Ohio ethics commission 323
under division (A) of this section by the individuals set forth 324

in division (B) (2) of section 187.03 of the Revised Code shall 325
be kept confidential. The Ohio ethics commission shall examine 326
each disclosure statement required to be kept confidential to 327
determine whether a potential conflict of interest exists for 328
the person who filed the disclosure statement. A potential 329
conflict of interest exists if the private interests of the 330
person, as indicated by the person's disclosure statement, might 331
interfere with the public interests the person is required to 332
serve in the exercise of the person's authority and duties in 333
the person's office or position of employment. If the commission 334
determines that a potential conflict of interest exists, it 335
shall notify the person who filed the disclosure statement and 336
shall make the portions of the disclosure statement that 337
indicate a potential conflict of interest subject to public 338
inspection in the same manner as is provided for other 339
disclosure statements. Any portion of the disclosure statement 340
that the commission determines does not indicate a potential 341
conflict of interest shall be kept confidential by the 342
commission and shall not be made subject to public inspection, 343
except as is necessary for the enforcement of Chapters 102. and 344
2921. of the Revised Code and except as otherwise provided in 345
this division. 346

(C) No person shall knowingly fail to file, on or before 347
the applicable filing deadline established under this section, a 348
statement that is required by this section. 349

(D) No person shall knowingly file a false statement that 350
is required to be filed under this section. 351

(E) (1) Except as provided in divisions (E) (2) and (3) of 352
this section, the statement required by division (A) or (B) of 353
this section shall be accompanied by a filing fee of sixty 354

dollars. 355

(2) The statement required by division (A) of this section 356
shall be accompanied by the following filing fee to be paid by 357
the person who is elected or appointed to, or is a candidate 358
for, any of the following offices: 359
360

| | 1 | 2 |
|---|--|-----------|
| A | For state office | \$95 |
| B | For office of member of general assembly | \$40 |
| C | For county office | \$60 |
| D | For city office | \$35 |
| E | For office of member of the state board of education | \$35 |
| F | <u>For city manager, assistant city manager,</u> | <u>\$</u> |
| | <u>village administrator, or assistant village</u> | <u>3</u> |
| | <u>administrator</u> | <u>5</u> |
| G | For office of member of a city, local, exempted village, or cooperative education board of education or educational service center governing board | \$30 |
| H | For position of business manager, treasurer, or superintendent of a city, local, exempted village, joint vocational, or cooperative education school district or educational service center | \$30 |

(3) No judge of a court of record or candidate for judge 361
of a court of record, and no referee or magistrate serving a 362
court of record, shall be required to pay the fee required under 363

division (E) (1) or (2) or (F) of this section. 364

(4) For any public official who is appointed to a 365
nonelective office of the state and for any employee who holds a 366
nonelective position in a public agency of the state, the state 367
agency that is the primary employer of the state official or 368
employee shall pay the fee required under division (E) (1) or (F) 369
of this section. 370

(F) If a statement required to be filed under this section 371
is not filed by the date on which it is required to be filed, 372
the appropriate ethics commission shall assess the person 373
required to file the statement a late filing fee of ten dollars 374
for each day the statement is not filed, except that the total 375
amount of the late filing fee shall not exceed two hundred fifty 376
dollars. 377

(G) (1) The appropriate ethics commission other than the 378
Ohio ethics commission and the joint legislative ethics 379
committee shall deposit all fees it receives under divisions (E) 380
and (F) of this section into the general revenue fund of the 381
state. 382

(2) The Ohio ethics commission shall deposit all receipts, 383
including, but not limited to, fees it receives under divisions 384
(E) and (F) of this section, investigative or other fees, costs, 385
or other funds it receives as a result of court orders, and all 386
moneys it receives from settlements under division (G) of 387
section 102.06 of the Revised Code, into the Ohio ethics 388
commission fund, which is hereby created in the state treasury. 389
All moneys credited to the fund shall be used solely for 390
expenses related to the operation and statutory functions of the 391
commission. 392

(3) The joint legislative ethics committee shall deposit 393
all receipts it receives from the payment of financial 394
disclosure statement filing fees under divisions (E) and (F) of 395
this section into the joint legislative ethics committee 396
investigative and financial disclosure fund. 397

(H) Division (A) of this section does not apply to a 398
person elected or appointed to the office of precinct, ward, or 399
district committee member under Chapter 3517. of the Revised 400
Code; a presidential elector; a delegate to a national 401
convention; village or township officials and employees except a 402
village administrator or assistant village administrator; any 403
physician or psychiatrist who is paid a salary or wage in 404
accordance with schedule C of section 124.15 or schedule E-2 of 405
section 124.152 of the Revised Code and whose primary duties do 406
not require the exercise of administrative discretion; or any 407
member of a board, commission, or bureau of any county or city 408
who receives less than one thousand dollars per year for serving 409
in that position. 410

Sec. 709.022. (A) A petition filed under section 709.021 411
of the Revised Code that requests to follow this section is for 412
the special procedure of annexing land with the consent of all 413
parties. The petition shall be accompanied by a certified copy 414
of an annexation agreement provided for in section 709.192 of 415
the Revised Code or of a cooperative economic development 416
agreement provided for in section 701.07 of the Revised Code, 417
that is entered into by the municipal corporation and each 418
township any portion of which is included within the territory 419
proposed for annexation. Upon the receipt of the petition and 420
the applicable agreement, the board of county commissioners, at 421
the board's next regular session, shall enter upon its journal a 422
resolution granting the annexation, without holding a hearing_ 423

except, if a majority of the population residing in the 424
municipal corporation is located in one or more counties other 425
than the county where the territory proposed for annexation is 426
located, the board may deny the annexation. 427

(B) Owners who sign a petition requesting that the special 428
procedure in this section be followed expressly waive their 429
right to appeal any action taken by the board of county 430
commissioners under this section. There is no appeal from the 431
board's decision under this section in law or in equity. 432

The petition circulated to collect signatures for the 433
special procedure in this section shall contain in boldface 434
capital letters immediately above the heading of the place for 435
signatures on each part of the petition the following: "WHOEVER 436
SIGNS THIS PETITION EXPRESSLY WAIVES THEIR RIGHT TO APPEAL ANY 437
ACTION ON THE PETITION TAKEN BY THE BOARD OF COUNTY 438
COMMISSIONERS. THERE ALSO IS NO APPEAL FROM THE BOARD'S DECISION 439
IN THIS MATTER IN LAW OR IN EQUITY." 440

(C) After the board of county commissioners grants the 441
petition for annexation, the clerk of the board shall deliver a 442
certified copy of the entire record of the annexation 443
proceedings, including all resolutions of the board, signed by a 444
majority of the members of the board, the petition, map, and all 445
other papers on file, and the recording of the proceedings, if a 446
copy is available, to the auditor or clerk of the municipal 447
corporation to which annexation is proposed. 448

Sec. 709.023. (A) A petition filed under section 709.021 449
of the Revised Code that requests to follow this section is for 450
the special procedure of annexing land into a municipal 451
corporation when, subject to division (H) of this section, the 452
land also is not to be excluded from the township under section 453

503.07 of the Revised Code. The owners who sign this petition by 454
their signature expressly waive their right to appeal in law or 455
equity from the board of county commissioners' entry of any 456
resolution under this section, waive any rights they may have to 457
sue on any issue relating to a municipal corporation requiring a 458
buffer as provided in this section, and waive any rights to seek 459
a variance that would relieve or exempt them from that buffer 460
requirement. 461

The petition circulated to collect signatures for the 462
special procedure in this section shall contain in boldface 463
capital letters immediately above the heading of the place for 464
signatures on each part of the petition the following: "WHOEVER 465
SIGNS THIS PETITION EXPRESSLY WAIVES THEIR RIGHT TO APPEAL IN 466
LAW OR EQUITY FROM THE BOARD OF COUNTY COMMISSIONERS' ENTRY OF 467
ANY RESOLUTION PERTAINING TO THIS SPECIAL ANNEXATION PROCEDURE, 468
ALTHOUGH A WRIT OF MANDAMUS MAY BE SOUGHT TO COMPEL THE BOARD TO 469
PERFORM ITS DUTIES REQUIRED BY LAW FOR THIS SPECIAL ANNEXATION 470
PROCEDURE." 471

(B) Upon the filing of the petition in the office of the 472
clerk of the board of county commissioners, the clerk shall 473
cause the petition to be entered upon the board's journal at its 474
next regular session. This entry shall be the first official act 475
of the board on the petition. Within five days after the filing 476
of the petition, the agent for the petitioners shall notify in 477
the manner and form specified in this division the clerk of the 478
legislative authority of the municipal corporation to which 479
annexation is proposed, the fiscal officer of each township any 480
portion of which is included within the territory proposed for 481
annexation, the clerk of the board of county commissioners of 482
each county in which the territory proposed for annexation is 483
located other than the county in which the petition is filed, 484

and the owners of property adjacent to the territory proposed 485
for annexation or adjacent to a road that is adjacent to that 486
territory and located directly across that road from that 487
territory. The notice shall refer to the time and date when the 488
petition was filed and the county in which it was filed and 489
shall have attached or shall be accompanied by a copy of the 490
petition and any attachments or documents accompanying the 491
petition as filed. 492

Notice to a property owner is sufficient if sent by 493
regular United States mail to the tax mailing address listed on 494
the county auditor's records. Notice to the appropriate 495
government officer shall be given by certified mail, return 496
receipt requested, or by causing the notice to be personally 497
served on the officer, with proof of service by affidavit of the 498
person who delivered the notice. Proof of service of the notice 499
on each appropriate government officer shall be filed with the 500
board of county commissioners with which the petition was filed. 501

(C) Within twenty days after the date that the petition is 502
filed, the legislative authority of the municipal corporation to 503
which annexation is proposed shall adopt an ordinance or 504
resolution stating ~~what~~ one of the following: 505

(1) The municipal corporation will not consider the 506
annexation request. 507

(2) The municipal corporation will consider the annexation 508
request and agrees to provide services ~~the municipal corporation~~ 509
will provide, and an approximate date by which it will provide 510
them, to the territory proposed for annexation, upon annexation 511
and not later than the date planned construction begins, which 512
shall include all services generally available within the 513
municipal corporation's existing boundaries. ~~The municipal~~ 514

~~corporation is entitled in its sole discretion to provide to the 515
territory proposed for annexation, upon annexation, services in 516
addition to the services described in that ordinance or 517
resolution. 518~~

If the territory proposed for annexation is subject to 519
zoning regulations adopted under either Chapter 303. or 519. of 520
the Revised Code at the time the petition is filed, the 521
legislative authority of the municipal corporation also shall 522
adopt an ordinance or resolution stating that, if the territory 523
is annexed and becomes subject to zoning by the municipal 524
corporation and that municipal zoning permits uses in the 525
annexed territory that the municipal corporation determines are 526
clearly incompatible with the uses permitted under current 527
county or township zoning regulations in the adjacent land 528
remaining within the township from which the territory was 529
annexed, the legislative authority of the municipal corporation 530
will require, in the zoning ordinance permitting the 531
incompatible uses, the owner of the annexed territory to provide 532
a buffer separating the use of the annexed territory and the 533
adjacent land remaining within the township. For the purposes of 534
this section, "buffer" includes open space, landscaping, fences, 535
walls, and other structured elements; streets and street rights- 536
of-way; and bicycle and pedestrian paths and sidewalks. 537

The clerk of the legislative authority of the municipal 538
corporation to which annexation is proposed shall file the 539
ordinances or resolutions adopted under this division with the 540
board of county commissioners within ~~twenty~~thirty days 541
following the date that the petition is filed. The board shall 542
make these ordinances or resolutions available for public 543
inspection. Not later than five business days after filing with 544
the board of county commissioners, the clerk of the legislative 545

authority also shall file a certified copy of the resolutions or 546
ordinances with the board of education of the city, local, or 547
exempted village school district that serves the municipal 548
territory adjacent to the territory proposed for annexation and 549
with the board of education of the school district that 550
currently serves the territory proposed for annexation. 551

(D) Within ~~twenty-five~~ thirty days after the date that the 552
petition is filed, the ~~legislative authority of the municipal-~~ 553
~~corporation to which annexation is proposed and~~ board of 554
township trustees of each township any portion of which is 555
included within the territory proposed for annexation may adopt 556
and file with the board of county commissioners ~~an ordinance or-~~ 557
a resolution consenting or objecting to the proposed annexation. 558
An objection to the proposed annexation shall ~~be based solely-~~ 559
~~upon the petition's failure to meet the conditions specified in-~~ 560
~~division (E) of this section~~ state the reasons for the board's 561
opposition. 562

If the municipal corporation files a resolution under 563
division (C) (1) of this section refusing to consider the 564
annexation, the board of county commissioners shall enter upon 565
its journal a resolution denying the petition. If the municipal 566
corporation files a resolution under division (C) (2) agreeing to 567
consider the annexation and each of those townships timely files 568
~~an ordinance or a~~ resolution consenting to the proposed 569
annexation, the board at its next regular session shall enter 570
upon its journal a resolution granting the proposed annexation_ 571
except, if a majority of the population residing in the 572
municipal corporation is located in one or more counties other 573
than the county where the territory proposed for annexation is 574
located, the board may deny the annexation. If, instead 575

If the municipal corporation ~~or~~ files a resolution under 576
division (C) (2) agreeing to consider the annexation and any of 577
those townships files ~~an ordinance or a~~ resolution that objects 578
to the proposed annexation, the board of county commissioners 579
shall proceed as provided in division (E) of this section. 580
Failure of the municipal corporation to timely file its response 581
under division (C) of this section or any failure of those 582
townships to timely file ~~an ordinance or a~~ resolution consenting 583
or objecting to the proposed annexation shall be deemed to 584
constitute ~~consent~~ a refusal to consider by that municipal 585
corporation or an objection by the township to the proposed 586
annexation. 587

(E) Unless the petition is granted under division (D) of 588
this section, not less than thirty or more than ~~forty-five~~ 589
ninety days after the date that the petition is filed, the board 590
of county commissioners shall review it to determine if each of 591
the following conditions has been met: 592

(1) The petition meets all the requirements set forth in, 593
and was filed in the manner provided in, section 709.021 of the 594
Revised Code. 595

(2) The persons who signed the petition are owners of the 596
real estate located in the territory proposed for annexation and 597
constitute all of the owners of real estate in that territory. 598

(3) The territory proposed for annexation does not exceed 599
five hundred acres. 600

(4) The territory proposed for annexation shares a 601
contiguous boundary with the municipal corporation to which 602
annexation is proposed for a continuous length of at least five 603
per cent of the perimeter of the territory proposed for 604

annexation. 605

(5) The annexation will not create an unincorporated area 606
of the township that is completely surrounded by the territory 607
proposed for annexation. 608

(6) The municipal corporation to which annexation is 609
proposed has agreed to provide to the territory proposed for 610
annexation the services specified in the relevant ordinance or 611
resolution adopted under division ~~(C)~~(C) (2) of this section, 612
including all services generally available within the municipal 613
corporation's existing boundaries, or the municipal corporation 614
has completed agreements with the county, township, or other 615
political subdivision that demonstrate the ability to provide 616
required services in the future. 617

(7) If a street or highway will be divided or segmented by 618
the boundary line between the township and the municipal 619
corporation as to create a road maintenance problem, the 620
municipal corporation to which annexation is proposed has agreed 621
as a condition of the annexation to assume the maintenance of 622
that street or highway or to otherwise correct the problem. As 623
used in this section, "street" or "highway" has the same meaning 624
as in section 4511.01 of the Revised Code. 625

(F) Not less than thirty or more than ~~forty-five~~ninety 626
days after the date that the petition is filed, if the petition 627
is not granted under division (D) of this section due to the 628
objection of the municipal corporation or a township, the board 629
of county commissioners, if it finds that each of the conditions 630
specified in division (E) of this section has been met, shall 631
enter upon its journal a resolution granting the annexation. If 632
the board of county commissioners finds that one or more of the 633
conditions specified in division (E) of this section have not 634

been met, it shall enter upon its journal a resolution that 635
states which of those conditions the board finds have not been 636
met and that denies the petition. 637

(G) If a petition is granted under division (D) or (F) of 638
this section, the clerk of the board of county commissioners 639
shall proceed as provided in division (C) (1) of section 709.033 640
of the Revised Code, except that no recording or hearing 641
exhibits would be involved. There is no appeal in law or equity 642
from the board's entry of any resolution under this section, but 643
any party may seek a writ of mandamus to compel the board of 644
county commissioners to perform its duties under this section. 645

(H) Notwithstanding anything to the contrary in section 646
503.07 of the Revised Code, and unless otherwise provided in an 647
annexation agreement entered into pursuant to section 709.192 of 648
the Revised Code or in a cooperative economic development 649
agreement entered into pursuant to section 701.07 of the Revised 650
Code, if township services continue to be provided within the 651
annexed territory, territory annexed into a municipal 652
corporation pursuant to this section shall not at any time be 653
excluded from the township under section 503.07 of the Revised 654
Code, and, ~~thus,~~ the territory remains subject to the township's 655
real property taxes that support those services. 656

(I) Any owner of land that remains within a township and 657
that is adjacent to territory annexed pursuant to this section 658
who is directly affected by the failure of the annexing 659
municipal corporation to enforce compliance with any zoning 660
ordinance it adopts under division (C) of this section requiring 661
the owner of the annexed territory to provide a buffer zone, may 662
commence in the court of common pleas a civil action against 663
that owner to enforce compliance with that buffer requirement 664

whenever the required buffer is not in place before any 665
development of the annexed territory begins. 666

(J) Division (C) (18) of section 718.01 of the Revised Code 667
applies to the compensation paid to persons performing personal 668
services for a political subdivision on property owned by the 669
political subdivision after that property is annexed to a 670
municipal corporation under this section. 671

Sec. 709.024. (A) A petition filed under section 709.021 672
of the Revised Code that requests to follow this section is for 673
the special procedure of annexing land into a municipal 674
corporation for the purpose of undertaking a significant 675
economic development project. As used in this section, 676
"significant economic development project" means one or more 677
economic development projects that can be classified as 678
industrial, distribution, high technology, research and 679
development, or commercial, which projects may include ancillary 680
residential and retail uses and which projects shall satisfy all 681
of the following: 682

(1) Total private real and personal property investment in 683
a project shall be in excess of ten million dollars through land 684
and infrastructure, new construction, reconstruction, 685
installation of fixtures and equipment, or the addition of 686
inventory, excluding investment solely related to the ancillary 687
residential and retail elements, if any, of the project. As used 688
in this division, "private real and personal property 689
investment" does not include payments in lieu of taxes, however 690
characterized, under Chapter 725. or 1728. or sections 5709.40 691
to 5709.43, 5709.45 to 5709.47, 5709.73 to 5709.75, or 5709.78 692
to 5709.81 of the Revised Code. 693

(2) There shall be created by the project an additional 694

annual payroll in excess of one million dollars, excluding 695
payroll arising solely out of the retail elements, if any, of 696
the project. 697

(3) The project has been certified by the state director 698
of development as meeting the requirements of divisions (A) (1) 699
and (2) of this section. 700

(B) Upon the filing of the petition under section 709.021 701
of the Revised Code in the office of the clerk of the board of 702
county commissioners, the clerk shall cause the petition to be 703
entered upon the journal of the board at its next regular 704
session. This entry shall be the first official act of the board 705
on the petition. Within five days after the filing of the 706
petition, the agent for the petitioners shall notify in the 707
manner and form specified in this division the clerk of the 708
legislative authority of the municipal corporation to which 709
annexation is proposed, the fiscal officer of each township any 710
portion of which is included within the territory proposed for 711
annexation, the clerk of the board of county commissioners of 712
each county in which the territory proposed for annexation is 713
located other than the county in which the petition is filed, 714
and the owners of property adjacent to the territory proposed 715
for annexation or adjacent to a road that is adjacent to that 716
territory and located directly across that road from that 717
territory. The notice shall refer to the time and date when the 718
petition was filed and the county in which it was filed and 719
shall have attached or shall be accompanied by a copy of the 720
petition and any attachments or documents accompanying the 721
petition as filed. 722

Notice to a property owner is sufficient if sent by 723
regular United States mail to the tax mailing address listed on 724

the county auditor's records. Notice to the appropriate 725
government officer shall be given by certified mail, return 726
receipt requested, or by causing the notice to be personally 727
served on the officer, with proof of service by affidavit of the 728
person who delivered the notice. Proof of service of the notice 729
on each appropriate government officer shall be filed with the 730
board of county commissioners with which the petition was filed. 731

(C) (1) Within thirty days after the petition is filed, the 732
legislative authority of the municipal corporation to which 733
annexation is proposed and each township any portion of which is 734
included within the territory proposed for annexation may adopt 735
and file with the board of county commissioners an ordinance or 736
resolution consenting or objecting to the proposed annexation. 737
An objection to the proposed annexation shall be based solely 738
upon the petition's failure to meet the conditions specified in 739
division (F) of this section. Failure of the municipal 740
corporation or any of those townships to timely file an 741
ordinance or resolution consenting or objecting to the proposed 742
annexation shall be deemed to constitute consent by that 743
municipal corporation or township to the proposed annexation. 744

(2) Within twenty days after receiving the notice required 745
by division (B) of this section, the legislative authority of 746
the municipal corporation shall adopt, by ordinance or 747
resolution, a statement indicating what services the municipal 748
corporation will provide or cause to be provided, and an 749
approximate date by which it will provide or cause them to be 750
provided, to the territory proposed for annexation, upon 751
annexation. If a hearing is to be conducted under division (E) 752
of this section, the legislative authority shall file the 753
statement with the clerk of the board of county commissioners at 754
least twenty days before the date of the hearing. 755

(D) If all parties to the annexation proceedings consent 756
to the proposed annexation, a hearing shall not be held, and the 757
board, at its next regular session, shall enter upon its journal 758
a resolution granting the annexation except, if a majority of 759
the population residing in the municipal corporation is located 760
in a county other than the county where the territory proposed 761
for annexation is located, the board may deny the annexation. 762
There is no appeal in law or in equity from the board's entry of 763
a resolution under this division. The clerk of the board shall 764
proceed as provided in division (C) (1) of section 709.033 of the 765
Revised Code. 766

~~(E) Unless the petition is granted under division (D) of~~ 767
~~this section~~If the municipal corporation or a township files an 768
ordinance or resolution objecting to the proposed annexation, a 769
hearing shall be held on the petition. The board of county 770
commissioners shall hear the petition at its next regular 771
session and shall notify the agent for the petitioners of the 772
hearing's date, time, and place. The agent for the petitioners 773
shall give, within five days after receipt of the notice of the 774
hearing from the board, to the parties and property owners 775
entitled to notice under division (B) of this section, notice of 776
the date, time, and place of the hearing. Notice to a property 777
owner is sufficient if sent by regular United States mail to the 778
tax mailing address listed on the county auditor's records. At 779
the hearing, the parties and any owner of real estate within the 780
territory proposed to be annexed are entitled to appear for the 781
purposes described in division (C) of section 709.032 of the 782
Revised Code. 783

(F) Within thirty days after a hearing under division (E) 784
of this section, the board of county commissioners shall enter 785
upon its journal a resolution granting or denying the proposed 786

annexation. The resolution shall include specific findings of 787
fact as to whether or not each of the conditions listed in this 788
division has been met. If the board grants the annexation, the 789
clerk of the board shall proceed as provided in division (C) (1) 790
of section 709.033 of the Revised Code. 791

The board shall enter a resolution granting the annexation 792
if it finds, based upon a preponderance of the substantial, 793
reliable, and probative evidence on the whole record, that each 794
of the following conditions has been met: 795

(1) The petition meets all the requirements set forth in, 796
and was filed in the manner provided in, section 709.021 of the 797
Revised Code. 798

(2) The persons who signed the petition are owners of real 799
estate located in the territory proposed to be annexed in the 800
petition and constitute all of the owners of real estate in that 801
territory. 802

(3) No street or highway will be divided or segmented by 803
the boundary line between a township and the municipal 804
corporation as to create a road maintenance problem, or if the 805
street or highway will be so divided or segmented, the municipal 806
corporation has agreed, as a condition of the annexation, that 807
it will assume the maintenance of that street or highway. For 808
the purposes of this division, "street" or "highway" has the 809
same meaning as in section 4511.01 of the Revised Code. 810

(4) The municipal corporation to which the territory is 811
proposed to be annexed has adopted an ordinance or resolution as 812
required by division (C) (2) of this section. 813

(5) The state director of development has certified that 814
the project meets the requirements of divisions (A) (1) and (2) 815

of this section and thereby qualifies as a significant economic 816
development project. The director's certification is binding on 817
the board of county commissioners. 818

(G) An owner who signed the petition may appeal a decision 819
of the board of county commissioners denying the proposed 820
annexation under section 709.07 of the Revised Code. No other 821
person has standing to appeal the board's decision in law or in 822
equity. If the board grants the annexation, there shall be no 823
appeal in law or in equity. 824

(H) Notwithstanding anything to the contrary in section 825
503.07 of the Revised Code, unless otherwise provided in an 826
annexation agreement entered into pursuant to section 709.192 of 827
the Revised Code or in a cooperative economic development 828
agreement entered into pursuant to section 701.07 of the Revised 829
Code, territory annexed into a municipal corporation pursuant to 830
this section shall not at any time be excluded from the township 831
under section 503.07 of the Revised Code and, thus, remains 832
subject to the township's real property taxes. 833

(I) A municipal corporation to which annexation is 834
proposed is entitled in its sole discretion to provide to the 835
territory proposed for annexation, upon annexation, services in 836
addition to the services described in the ordinance or 837
resolution adopted by the legislative authority of the municipal 838
corporation under division (C) (2) of this section. 839

Sec. 709.16. (A) A municipal corporation may petition the 840
board of county commissioners to annex contiguous territory 841
owned only by the municipal corporation, a county, or the state. 842
The clerk of the board shall cause the petition to be entered 843
upon the board's journal at its next regular session. This entry 844
shall be the first official act of the board upon the petition. 845

Proceedings on the petition shall be conducted under this 846
section to the exclusion of any other provisions of this chapter 847
except for sections 709.014, 709.14, 709.15, 709.20, and 709.21 848
of the Revised Code. 849

(B) If the only territory to be annexed is contiguous 850
territory owned by a municipal corporation or county, the board 851
of county commissioners, by resolution, shall grant the 852
annexation if the board finds that, on balance, the general good 853
of the territory proposed to be annexed will be served, and the 854
benefits to the territory proposed to be annexed and the 855
surrounding area will outweigh the detriments to the territory 856
proposed to be annexed and the surrounding area, if the 857
annexation is granted. ~~The annexation shall be complete upon the~~ 858
~~entry upon the journal of the board of the resolution granting~~ 859
~~the annexation.~~ 860

~~(C) If the only territory to be annexed is contiguous~~ 861
~~territory owned by a county, the board of county commissioners,~~ 862
~~by resolution, may grant or deny the annexation. The annexation~~ 863
~~shall be complete upon the entry upon the journal of the board~~ 864
~~of a resolution granting the annexation.~~ 865

~~(D)~~ If the only territory to be annexed is contiguous 866
territory owned by the state ~~and the~~, the board shall grant the 867
annexation if both of the following are satisfied: 868

(1) The board finds that, on balance, the general good of 869
the territory proposed to be annexed will be served, and the 870
benefits to the territory proposed to be annexed and the 871
surrounding area will outweigh the detriments to the territory 872
proposed to be annexed and the surrounding area, if the 873
annexation is granted; 874

(2) The director of administrative services has filed a written consent to the granting of the annexation with the board of county commissioners, ~~the board, by resolution, shall grant the annexation. The~~

(D) An annexation under this section shall be complete upon the entry upon the journal of the board of a resolution granting the annexation.

(E) The board of county commissioners shall act upon a petition for annexation filed under this section within thirty days after receipt of the petition.

(F) No appeal in law or in equity shall be allowed from the granting of an annexation under this section.

(G) When a municipal corporation purchases real property below an appraised fair market value and sells or agrees to sell the property back to the person that sold it to the municipal corporation, an annexation of that property completed under this section shall be void, and the annexed property shall become part of the township from which it was annexed, if it still exists. If the township no longer exists, the board of county commissioners shall attach the annexed territory to another township.

(H) Territory annexed under this section shall not be excluded from the township under section 503.07 of the Revised Code.

Sec. 3735.67. (A) The owner of real property located in a community reinvestment area and eligible for exemption from taxation under a resolution adopted pursuant to section 3735.66 of the Revised Code may file an application for an exemption from real property taxation of a percentage of the assessed

valuation of a new structure, or of the increased assessed 904
valuation of an existing structure after remodeling began, if 905
the new structure or remodeling is completed after the effective 906
date of the resolution adopted pursuant to section 3735.66 of 907
the Revised Code. The application shall be filed with the 908
housing officer designated for the community reinvestment area 909
in which the property is located. If any part of the new 910
structure or remodeled structure that would be exempted is of 911
real property to be used for commercial or industrial purposes, 912
the legislative authority and the owner of the property shall 913
enter into a written agreement pursuant to section 3735.671 of 914
the Revised Code prior to commencement of construction or 915
remodeling; if such an agreement is subject to approval by the 916
board of education of the school district within the territory 917
of which the property is or will be located, the agreement shall 918
not be formally approved by the legislative authority until the 919
board of education approves the agreement in the manner 920
prescribed by that section. If a structure is already subject to 921
a written agreement pursuant to section 3735.671 of the Revised 922
Code, is on the site of a proposed megaproject, and is expected 923
to be owned or occupied by a megaproject operator as defined in 924
division (A)(12) of section 122.17 of the Revised Code, or is 925
not situated on the site of a proposed megaproject but is 926
expected to be owned or occupied by a megaproject supplier that 927
meets the requirements described in division (A)(13)(b) of 928
section 122.17 of the Revised Code, the legislative authority 929
may amend the agreement to cause the exemption for the structure 930
to continue for a maximum amended term not exceeding thirty 931
years by following the process for approving an agreement 932
described in section 3735.671 of the Revised Code. 933

(B) The housing officer shall verify the construction of 934

the new structure or the cost of the remodeling of the existing 935
structure and the facts asserted in the application. The housing 936
officer shall determine whether the construction or remodeling 937
meets the requirements for an exemption under this section. In 938
cases involving a structure of historical or architectural 939
significance, the housing officer shall not determine whether 940
the remodeling meets the requirements for a tax exemption unless 941
the appropriateness of the remodeling has been certified, in 942
writing, by the society, association, agency, or legislative 943
authority that has designated the structure or by any 944
organization or person authorized, in writing, by such society, 945
association, agency, or legislative authority to certify the 946
appropriateness of the remodeling. 947

(C) If the construction or remodeling meets the 948
requirements for exemption, the housing officer shall proceed 949
under division (C) (1) of this section if the construction or 950
remodeling is of residential property and division (C) (2) of 951
this section if the construction or remodeling is of commercial 952
or industrial property. After all requirements of those 953
divisions are met, the housing officer shall approve the 954
application and forward ~~the application~~ it to the county auditor 955
with a certification as to the division of this section under 956
which the exemption is granted, and the period and percentage of 957
the exemption as determined by the legislative authority 958
pursuant to that division. 959

(1) For construction or remodeling of residential property 960
that meets the requirement for exemption, the housing officer 961
shall request approval of the application from the board of 962
county commissioners of the county within which the property is 963
located. 964

For the purpose of obtaining such approval, the housing officer shall certify a copy of the application to the board of county commissioners. The board, by resolution adopted by a majority of the board, shall approve or disapprove the application and certify a copy of the resolution to the property owner and the housing officer not later than forty-five days after the application is certified to the board. The board may include in the resolution conditions under which the board would approve the application. The housing officer may approve an application at any time after the board certifies its resolution approving the application, or, if the board approves the application conditionally, at any time after the housing officer is notified that the conditions are agreed to by the board and the property owner. 965
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Approval of an application by a board of county commissioners is not required under division (C) (1) of this section if, for each tax year the dwelling is exempted from taxation, the amount of taxes charged and payable on the assessed valuation of the new dwelling, or the increased assessed valuation of an existing dwelling after remodeling began, that will be exempted from taxation does not exceed seventy-five per cent of such taxes. 979
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If a board of county commissioners has adopted a resolution waiving its right to approve applications under division (C) (1) of this section and that resolution remains in effect, approval of an application by the board is not required under division (C) (1) of this section. If a board adopts a resolution waiving its right to approve applications, the board shall certify a copy of the resolution to the housing officer. If the board rescinds such a resolution, it shall certify notice of the rescission to the housing officer. 987
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(2) If the construction or remodeling is of commercial or 996
industrial property and the legislative authority is not 997
required to certify a copy of a resolution under section 998
3735.671 of the Revised Code, the housing officer shall comply 999
with the notice requirements prescribed under section 5709.83 of 1000
the Revised Code, unless the board has adopted a resolution 1001
under that section waiving its right to receive such a notice. 1002

(D) Except as provided in division (F) of this section, 1003
the tax exemption shall first apply in the year the construction 1004
or remodeling would first be taxable but for this section. In 1005
the case of remodeling that qualifies for exemption, a 1006
percentage, not to exceed one hundred per cent, of the increased 1007
assessed valuation of an existing structure after remodeling 1008
began shall be exempted from real property taxation. In the case 1009
of construction of a structure that qualifies for exemption, a 1010
percentage, not to exceed one hundred per cent, of the assessed 1011
value of the structure shall be exempted from real property 1012
taxation. In either case, the percentage shall be the percentage 1013
set forth in the agreement if the structure or remodeling is to 1014
be used for commercial or industrial purposes, or the percentage 1015
set forth in the resolution describing the community 1016
reinvestment area if the structure or remodeling is to be used 1017
for residential purposes. 1018

The construction of new structures and the remodeling of 1019
existing structures are hereby declared to be a public purpose 1020
for which exemptions from real property taxation may be granted 1021
for the following periods: 1022

(1) For every dwelling and commercial or industrial 1023
properties, located within the same community reinvestment area, 1024
upon which the cost of remodeling is at least two thousand five 1025

hundred dollars in the case of a dwelling containing not more 1026
than two family units or at least five thousand dollars in the 1027
case of all other property, a period to be determined by the 1028
legislative authority adopting the resolution, but not exceeding 1029
fifteen years. The period of exemption for a dwelling described 1030
in division (D) (1) of this section may be extended by a 1031
legislative authority for up to an additional ten years if the 1032
dwelling is a structure of historical or architectural 1033
significance, is a certified historic structure that has been 1034
subject to federal tax treatment under 26 U.S.C. 47 and 170(h), 1035
and units within the structure have been leased to individual 1036
tenants for five consecutive years; 1037

(2) Except as provided in division (F) of this section, 1038
for construction of every dwelling, and commercial or industrial 1039
structure located within the same community reinvestment area, a 1040
period to be determined by the legislative authority adopting 1041
the resolution, but not exceeding one of the following: 1042

(a) Thirty years, if the commercial or industrial 1043
structure is situated on the site of a megaproject and is owned 1044
or occupied by a megaproject operator as defined in division (A) 1045
(12) of section 122.17 of the Revised Code, or is not situated 1046
on the site of a megaproject but is owned or occupied by a 1047
megaproject supplier that meets the requirements described in 1048
division (A) (13) (b) of section 122.17 of the Revised Code; 1049

(b) Fifteen years, for any other dwelling or commercial or 1050
industrial structure. 1051

(E) Any person, board, or officer authorized by section 1052
5715.19 of the Revised Code to file complaints with the county 1053
board of revision may file a complaint with the housing officer 1054
challenging the continued exemption of any property granted an 1055

exemption under this section. A complaint against exemption 1056
shall be filed prior to the thirty-first day of December of the 1057
tax year for which taxation of the property is requested. The 1058
housing officer shall determine whether the property continues 1059
to meet the requirements for exemption and shall certify the 1060
housing officer's findings to the complainant. If the housing 1061
officer determines that the property does not meet the 1062
requirements for exemption, the housing officer shall notify the 1063
county auditor, who shall correct the tax list and duplicate 1064
accordingly. 1065

(F) The owner of a dwelling constructed in a community 1066
reinvestment area may file an application for an exemption after 1067
the year the construction first became subject to taxation. The 1068
application shall be processed in accordance with the procedures 1069
prescribed under this section and shall be granted if the 1070
construction that is the subject of the application otherwise 1071
meets the requirements for an exemption under this section. If 1072
approved, the exemption sought in the application first applies 1073
in the year the application is filed. An exemption approved 1074
pursuant to this division continues only for those years 1075
remaining in the period described in division (D) (2) of this 1076
section. No exemption may be claimed for any year in that period 1077
that precedes the year in which the application is filed. 1078

Section 2. That existing sections 102.02, 709.022, 1079
709.023, 709.024, 709.16, and 3735.67 of the Revised Code are 1080
hereby repealed. 1081

Section 3. The changes to annexation proceedings under 1082
sections 709.022, 709.023, 709.024, and 709.16 of the Revised 1083
Code as amended by this act apply only to an annexation for 1084
which the petition is filed on or after the effective date of 1085

this section.

1086