

**As Introduced**

**136th General Assembly**

**Regular Session**

**2025-2026**

**H. B. No. 113**

**Representatives Bird, Newman**

**Cosponsors: Representatives Plummer, Peterson, Ritter, Johnson, Klopfenstein,  
Schmidt, Stephens, Willis, Creech**

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**A BILL**

To amend sections 102.02, 709.022, 709.023, 1  
709.024, 709.16, and 3735.67 and to enact 2  
section 3311.222 of the Revised Code to modify 3  
the law regarding annexation and financial 4  
disclosure forms, and to require school district 5  
approval of residential community reinvestment 6  
area property tax exemptions. 7

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

**Section 1.** That sections 102.02, 709.022, 709.023, 8  
709.024, 709.16, and 3735.67 be amended and section 3311.222 of 9  
the Revised Code be enacted to read as follows: 10

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

the director, assistant directors, deputy directors, division 19  
chiefs, or persons of equivalent rank of any administrative 20  
department of the state; the president or other chief 21  
administrative officer of every state institution of higher 22  
education as defined in section 3345.011 of the Revised Code; 23  
the executive director and the members of the capitol square 24  
review and advisory board appointed or employed pursuant to 25  
section 105.41 of the Revised Code; all members of the Ohio 26  
casino control commission, the executive director of the 27  
commission, all professional employees of the commission, and 28  
all technical employees of the commission who perform an 29  
internal audit function; the individuals set forth in division 30  
(B) (2) of section 187.03 of the Revised Code; the chief 31  
executive officer and the members of the board of each state 32  
retirement system; each employee of a state retirement board who 33  
is a state retirement system investment officer licensed 34  
pursuant to section 1707.163 of the Revised Code; the members of 35  
the Ohio retirement study council appointed pursuant to division 36  
(C) of section 171.01 of the Revised Code; employees of the Ohio 37  
retirement study council, other than employees who perform 38  
purely administrative or clerical functions; the administrator 39  
of workers' compensation and each member of the bureau of 40  
workers' compensation board of directors; the bureau of workers' 41  
compensation director of investments; the chief investment 42  
officer of the bureau of workers' compensation; all members of 43  
the board of commissioners on grievances and discipline of the 44  
supreme court and the ethics commission created under section 45  
102.05 of the Revised Code; every business manager, treasurer, 46  
or superintendent of a city, local, exempted village, joint 47  
vocational, or cooperative education school district or an 48  
educational service center; every person who is elected to or is 49  
a candidate for the office of member of a board of education of 50

a city, local, exempted village, joint vocational, or 51  
cooperative education school district or of a governing board of 52  
an educational service center that has a total student count of 53  
twelve thousand or more as most recently determined by the 54  
department of education and workforce pursuant to section 55  
3317.03 of the Revised Code; every person who is appointed to 56  
the board of education of a municipal school district pursuant 57  
to division (B) or (F) of section 3311.71 of the Revised Code; 58  
all members of the board of directors of a sanitary district 59  
that is established under Chapter 6115. of the Revised Code and 60  
organized wholly for the purpose of providing a water supply for 61  
domestic, municipal, and public use, and that includes two 62  
municipal corporations in two counties; every public official or 63  
employee who is paid a salary or wage in accordance with 64  
schedule C of section 124.15 or schedule E-2 of section 124.152 65  
of the Revised Code; all members appointed to the Ohio livestock 66  
care standards board under section 904.02 of the Revised Code; 67  
all entrepreneurs in residence assigned by the LeanOhio office 68  
in the department of administrative services under section 69  
125.65 of the Revised Code; every city manager, assistant city 70  
manager, village administrator, or assistant village 71  
administrator; and every other public official or employee who 72  
is designated by the appropriate ethics commission pursuant to 73  
division (B) of this section. 74

(2) The disclosure statement shall include all of the 75  
following: 76

(a) The name of the person filing the statement and each 77  
member of the person's immediate family and all names under 78  
which the person or members of the person's immediate family do 79  
business; 80

(b) (i) Subject to divisions (A) (2) (b) (ii) and (iii) of 81  
this section and except as otherwise provided in section 102.022 82  
of the Revised Code, identification of every source of income, 83  
other than income from a legislative agent identified in 84  
division (A) (2) (b) (ii) of this section, received during the 85  
preceding calendar year, in the person's own name or by any 86  
other person for the person's use or benefit, by the person 87  
filing the statement, and a brief description of the nature of 88  
the services for which the income was received. If the person 89  
filing the statement is a member of the general assembly, the 90  
statement shall identify the amount of every source of income 91  
received in accordance with the following ranges of amounts: 92  
zero or more, but less than one thousand dollars; one thousand 93  
dollars or more, but less than ten thousand dollars; ten 94  
thousand dollars or more, but less than twenty-five thousand 95  
dollars; twenty-five thousand dollars or more, but less than 96  
fifty thousand dollars; fifty thousand dollars or more, but less 97  
than one hundred thousand dollars; and one hundred thousand 98  
dollars or more. Division (A) (2) (b) (i) of this section shall not 99  
be construed to require a person filing the statement who 100  
derives income from a business or profession to disclose the 101  
individual items of income that constitute the gross income of 102  
that business or profession, except for those individual items 103  
of income that are attributable to the person's or, if the 104  
income is shared with the person, the partner's, solicitation of 105  
services or goods or performance, arrangement, or facilitation 106  
of services or provision of goods on behalf of the business or 107  
profession of clients, including corporate clients, who are 108  
legislative agents. A person who files the statement under this 109  
section shall disclose the identity of and the amount of income 110  
received from a person who the public official or employee knows 111  
or has reason to know is doing or seeking to do business of any 112

kind with the public official's or employee's agency. 113

(ii) If the person filing the statement is a member of the 114  
general assembly, the statement shall identify every source of 115  
income and the amount of that income that was received from a 116  
legislative agent during the preceding calendar year, in the 117  
person's own name or by any other person for the person's use or 118  
benefit, by the person filing the statement, and a brief 119  
description of the nature of the services for which the income 120  
was received. Division (A) (2) (b) (ii) of this section requires 121  
the disclosure of clients of attorneys or persons licensed under 122  
section 4732.12 of the Revised Code, or patients of persons 123  
licensed under section 4731.14 of the Revised Code, if those 124  
clients or patients are legislative agents. Division (A) (2) (b) 125  
(ii) of this section requires a person filing the statement who 126  
derives income from a business or profession to disclose those 127  
individual items of income that constitute the gross income of 128  
that business or profession that are received from legislative 129  
agents. 130

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

described in division (A) (2) (b) (iii) of this section to disclose 144  
the name, other identity, or address of a client, patient, or 145  
other recipient of professional services if the disclosure would 146  
threaten the client, patient, or other recipient of professional 147  
services, would reveal details of the subject matter for which 148  
legal, medical, or professional advice or other services were 149  
sought, or would reveal an otherwise privileged communication 150  
involving the client, patient, or other recipient of 151  
professional services. Division (A) (2) (b) (i) of this section 152  
does not require an attorney, physician, or other professional 153  
subject to a confidentiality requirement as described in 154  
division (A) (2) (b) (iii) of this section to disclose in the brief 155  
description of the nature of services required by division (A) 156  
(2) (b) (i) of this section any information pertaining to specific 157  
professional services rendered for a client, patient, or other 158  
recipient of professional services that would reveal details of 159  
the subject matter for which legal, medical, or professional 160  
advice was sought or would reveal an otherwise privileged 161  
communication involving the client, patient, or other recipient 162  
of professional services. 163

(c) The name of every corporation on file with the 164  
secretary of state that is incorporated in this state or holds a 165  
certificate of compliance authorizing it to do business in this 166  
state, trust, business trust, partnership, or association that 167  
transacts business in this state in which the person filing the 168  
statement or any other person for the person's use and benefit 169  
had during the preceding calendar year an investment of over one 170  
thousand dollars at fair market value as of the thirty-first day 171  
of December of the preceding calendar year, or the date of 172  
disposition, whichever is earlier, or in which the person holds 173  
any office or has a fiduciary relationship, and a description of 174

the nature of the investment, office, or relationship. Division 175  
(A) (2) (c) of this section does not require disclosure of the 176  
name of any bank, savings and loan association, credit union, or 177  
building and loan association with which the person filing the 178  
statement has a deposit or a withdrawable share account. 179

(d) All fee simple and leasehold interests to which the 180  
person filing the statement holds legal title to or a beneficial 181  
interest in real property located within the state, excluding 182  
the person's residence and property used primarily for personal 183  
recreation; 184

(e) The names of all persons residing or transacting 185  
business in the state to whom the person filing the statement 186  
owes, in the person's own name or in the name of any other 187  
person, more than one thousand dollars. Division (A) (2) (e) of 188  
this section shall not be construed to require the disclosure of 189  
debts owed by the person resulting from the ordinary conduct of 190  
a business or profession or debts on the person's residence or 191  
real property used primarily for personal recreation, except 192  
that the superintendent of financial institutions and any deputy 193  
superintendent of banks shall disclose the names of all state- 194  
chartered banks and all bank subsidiary corporations subject to 195  
regulation under section 1109.44 of the Revised Code to whom the 196  
superintendent or deputy superintendent owes any money. 197

(f) The names of all persons residing or transacting 198  
business in the state, other than a depository excluded under 199  
division (A) (2) (c) of this section, who owe more than one 200  
thousand dollars to the person filing the statement, either in 201  
the person's own name or to any person for the person's use or 202  
benefit. Division (A) (2) (f) of this section shall not be 203  
construed to require the disclosure of clients of attorneys or 204

persons licensed under section 4732.12 of the Revised Code, or 205  
patients of persons licensed under section 4731.14 of the 206  
Revised Code, nor the disclosure of debts owed to the person 207  
resulting from the ordinary conduct of a business or profession. 208

(g) Except as otherwise provided in section 102.022 of the 209  
Revised Code, the source of each gift of over seventy-five 210  
dollars, or of each gift of over twenty-five dollars received by 211  
a member of the general assembly from a legislative agent, 212  
received by the person in the person's own name or by any other 213  
person for the person's use or benefit during the preceding 214  
calendar year, except gifts received by will or by virtue of 215  
section 2105.06 of the Revised Code, or received from spouses, 216  
parents, grandparents, children, grandchildren, siblings, 217  
nephews, nieces, uncles, aunts, brothers-in-law, sisters-in-law, 218  
sons-in-law, daughters-in-law, fathers-in-law, mothers-in-law, 219  
or any person to whom the person filing the statement stands in 220  
loco parentis, or received by way of distribution from any inter 221  
vivos or testamentary trust established by a spouse or by an 222  
ancestor; 223

(h) Except as otherwise provided in section 102.022 of the 224  
Revised Code, identification of the source and amount of every 225  
payment of expenses incurred for travel to destinations inside 226  
or outside this state that is received by the person in the 227  
person's own name or by any other person for the person's use or 228  
benefit and that is incurred in connection with the person's 229  
official duties, except for expenses for travel to meetings or 230  
conventions of a national or state organization to which any 231  
state agency, including, but not limited to, any legislative 232  
agency or state institution of higher education as defined in 233  
section 3345.011 of the Revised Code, pays membership dues, or 234  
any political subdivision or any office or agency of a political 235



subdivision pays membership dues;	236
(i) Except as otherwise provided in section 102.022 of the Revised Code, identification of the source of payment of expenses for meals and other food and beverages, other than for meals and other food and beverages provided at a meeting at which the person participated in a panel, seminar, or speaking engagement or at a meeting or convention of a national or state organization to which any state agency, including, but not limited to, any legislative agency or state institution of higher education as defined in section 3345.011 of the Revised Code, pays membership dues, or any political subdivision or any office or agency of a political subdivision pays membership dues, that are incurred in connection with the person's official duties and that exceed one hundred dollars aggregated per calendar year;	237 238 239 240 241 242 243 244 245 246 247 248 249 250
(j) If the disclosure statement is filed by a public official or employee described in division (B) (2) of section 101.73 of the Revised Code or division (B) (2) of section 121.63 of the Revised Code who receives a statement from a legislative agent, executive agency lobbyist, or employer that contains the information described in division (F) (2) of section 101.73 of the Revised Code or division (G) (2) of section 121.63 of the Revised Code, all of the nondisputed information contained in the statement delivered to that public official or employee by the legislative agent, executive agency lobbyist, or employer under division (F) (2) of section 101.73 or (G) (2) of section 121.63 of the Revised Code.	251 252 253 254 255 256 257 258 259 260 261 262
(3) A person may file a statement required by this section in person, by mail, or by electronic means.	263 264
(4) A person who is required to file a statement under	265

this section shall file that statement according to the 266  
following deadlines, as applicable: 267

(a) Except as otherwise provided in divisions (A) (4) (b), 268  
(c), and (d) of this section, the person shall file the 269  
statement not later than the fifteenth day of May of each year. 270

(b) A person who is a candidate for elective office shall 271  
file the statement no later than the thirtieth day before the 272  
primary, special, or general election at which the candidacy is 273  
to be voted on, whichever election occurs soonest, except that a 274  
person who is a write-in candidate shall file the statement no 275  
later than the twentieth day before the earliest election at 276  
which the person's candidacy is to be voted on. 277

(c) A person who is appointed to fill a vacancy for an 278  
unexpired term in an elective office shall file the statement 279  
within fifteen days after the person qualifies for office. 280

(d) A person who is appointed or employed after the 281  
fifteenth day of May, other than a person described in division 282  
(A) (4) (c) of this section, shall file an annual statement within 283  
ninety days after appointment or employment. 284

(5) No person shall be required to file with the 285  
appropriate ethics commission more than one statement or pay 286  
more than one filing fee for any one calendar year. 287

(6) The appropriate ethics commission, for good cause, may 288  
extend for a reasonable time the deadline for filing a statement 289  
under this section. 290

(7) A statement filed under this section is subject to 291  
public inspection at locations designated by the appropriate 292  
ethics commission except as otherwise provided in this section. 293

(B) The Ohio ethics commission, the joint legislative 294  
ethics committee, and the board of commissioners on grievances 295  
and discipline of the supreme court, using the rule-making 296  
procedures of Chapter 119. of the Revised Code, may require any 297  
class of public officials or employees under its jurisdiction 298  
and not specifically excluded by this section whose positions 299  
involve a substantial and material exercise of administrative 300  
discretion in the formulation of public policy, expenditure of 301  
public funds, enforcement of laws and rules of the state or a 302  
county or city, or the execution of other public trusts, to file 303  
an annual statement under division (A) of this section. The 304  
appropriate ethics commission shall send the public officials or 305  
employees written notice of the requirement not less than thirty 306  
days before the applicable filing deadline unless the public 307  
official or employee is appointed after that date, in which case 308  
the notice shall be sent within thirty days after appointment, 309  
and the filing shall be made not later than ninety days after 310  
appointment. 311

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

of that school district or educational service center. 325  
Disclosure statements filed with the Ohio ethics commission 326  
under division (A) of this section by the individuals set forth 327  
in division (B) (2) of section 187.03 of the Revised Code shall 328  
be kept confidential. The Ohio ethics commission shall examine 329  
each disclosure statement required to be kept confidential to 330  
determine whether a potential conflict of interest exists for 331  
the person who filed the disclosure statement. A potential 332  
conflict of interest exists if the private interests of the 333  
person, as indicated by the person's disclosure statement, might 334  
interfere with the public interests the person is required to 335  
serve in the exercise of the person's authority and duties in 336  
the person's office or position of employment. If the commission 337  
determines that a potential conflict of interest exists, it 338  
shall notify the person who filed the disclosure statement and 339  
shall make the portions of the disclosure statement that 340  
indicate a potential conflict of interest subject to public 341  
inspection in the same manner as is provided for other 342  
disclosure statements. Any portion of the disclosure statement 343  
that the commission determines does not indicate a potential 344  
conflict of interest shall be kept confidential by the 345  
commission and shall not be made subject to public inspection, 346  
except as is necessary for the enforcement of Chapters 102. and 347  
2921. of the Revised Code and except as otherwise provided in 348  
this division. 349

(C) No person shall knowingly fail to file, on or before 350  
the applicable filing deadline established under this section, a 351  
statement that is required by this section. 352

(D) No person shall knowingly file a false statement that 353  
is required to be filed under this section. 354

(E) (1) Except as provided in divisions (E) (2) and (3) of 355  
this section, the statement required by division (A) or (B) of 356  
this section shall be accompanied by a filing fee of sixty 357  
dollars. 358

(2) The statement required by division (A) of this section 359  
shall be accompanied by the following filing fee to be paid by 360  
the person who is elected or appointed to, or is a candidate 361  
for, any of the following offices: 362  
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2

A	For state office, except member of the state board of education	\$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, village administrator, or assistant village administrator</u>	<u>\$35</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 364  
of a court of record, and no referee or magistrate serving a 365  
court of record, shall be required to pay the fee required under 366  
division (E) (1) or (2) or (F) of this section. 367

(4) For any public official who is appointed to a 368  
nonelective office of the state and for any employee who holds a 369  
nonelective position in a public agency of the state, the state 370  
agency that is the primary employer of the state official or 371  
employee shall pay the fee required under division (E) (1) or (F) 372  
of this section. 373

(F) If a statement required to be filed under this section 374  
is not filed by the date on which it is required to be filed, 375  
the appropriate ethics commission shall assess the person 376  
required to file the statement a late filing fee of ten dollars 377  
for each day the statement is not filed, except that the total 378  
amount of the late filing fee shall not exceed two hundred fifty 379  
dollars. 380

(G) (1) The appropriate ethics commission other than the 381  
Ohio ethics commission and the joint legislative ethics 382  
committee shall deposit all fees it receives under divisions (E) 383  
and (F) of this section into the general revenue fund of the 384  
state. 385

(2) The Ohio ethics commission shall deposit all receipts, 386  
including, but not limited to, fees it receives under divisions 387  
(E) and (F) of this section, investigative or other fees, costs, 388  
or other funds it receives as a result of court orders, and all 389  
moneys it receives from settlements under division (G) of 390  
section 102.06 of the Revised Code, into the Ohio ethics 391  
commission fund, which is hereby created in the state treasury. 392  
All moneys credited to the fund shall be used solely for 393

expenses related to the operation and statutory functions of the 394  
commission. 395

(3) The joint legislative ethics committee shall deposit 396  
all receipts it receives from the payment of financial 397  
disclosure statement filing fees under divisions (E) and (F) of 398  
this section into the joint legislative ethics committee 399  
investigative and financial disclosure fund. 400

(H) Division (A) of this section does not apply to a 401  
person elected or appointed to the office of precinct, ward, or 402  
district committee member under Chapter 3517. of the Revised 403  
Code; a presidential elector; a delegate to a national 404  
convention; village or township officials and employees except a 405  
village administrator or assistant village administrator; any 406  
physician or psychiatrist who is paid a salary or wage in 407  
accordance with schedule C of section 124.15 or schedule E-2 of 408  
section 124.152 of the Revised Code and whose primary duties do 409  
not require the exercise of administrative discretion; or any 410  
member of a board, commission, or bureau of any county or city 411  
who receives less than one thousand dollars per year for serving 412  
in that position. 413

**Sec. 709.022.** (A) A petition filed under section 709.021 414  
of the Revised Code that requests to follow this section is for 415  
the special procedure of annexing land with the consent of all 416  
parties. The petition shall be accompanied by a certified copy 417  
of an annexation agreement provided for in section 709.192 of 418  
the Revised Code or of a cooperative economic development 419  
agreement provided for in section 701.07 of the Revised Code, 420  
that is entered into by the municipal corporation and each 421  
township any portion of which is included within the territory 422  
proposed for annexation. Upon the receipt of the petition and 423

the applicable agreement, the board of county commissioners, at 424  
the board's next regular session, shall enter upon its journal a 425  
resolution granting the annexation, without holding a hearing, 426  
if the board finds that, on balance, the general good of the 427  
territory proposed to be annexed will be served, and the 428  
benefits to the territory proposed to be annexed and the 429  
surrounding area will outweigh the detriments to the territory 430  
proposed to be annexed and the surrounding area, if the 431  
annexation is granted. If the board finds the general good is 432  
not served, the board shall enter upon its journal a resolution 433  
denying the annexation. As used in this section, "surrounding 434  
area" has the same meaning as in section 709.033 of the Revised 435  
Code. 436

(B) Owners who sign a petition requesting that the special 437  
procedure in this section be followed expressly waive their 438  
right to appeal any action taken by the board of county 439  
commissioners under this section. There is no appeal from the 440  
board's decision under this section in law or in equity. 441

The petition circulated to collect signatures for the 442  
special procedure in this section shall contain in boldface 443  
capital letters immediately above the heading of the place for 444  
signatures on each part of the petition the following: "WHOEVER 445  
SIGNS THIS PETITION EXPRESSLY WAIVES THEIR RIGHT TO APPEAL ANY 446  
ACTION ON THE PETITION TAKEN BY THE BOARD OF COUNTY 447  
COMMISSIONERS. THERE ALSO IS NO APPEAL FROM THE BOARD'S DECISION 448  
IN THIS MATTER IN LAW OR IN EQUITY." 449

(C) After the board of county commissioners grants the 450  
petition for annexation, the clerk of the board shall deliver a 451  
certified copy of the entire record of the annexation 452  
proceedings, including all resolutions of the board, signed by a 453



majority of the members of the board, the petition, map, and all 454  
other papers on file, and the recording of the proceedings, if a 455  
copy is available, to the auditor or clerk of the municipal 456  
corporation to which annexation is proposed. 457

**Sec. 709.023.** (A) A petition filed under section 709.021 458  
of the Revised Code that requests to follow this section is for 459  
the special procedure of annexing land into a municipal 460  
corporation when, subject to division (H) of this section, the 461  
land also is not to be excluded from the township under section 462  
503.07 of the Revised Code. The owners who sign this petition by 463  
their signature expressly waive their right to appeal in law or 464  
equity from the board of county commissioners' entry of any 465  
resolution under this section, waive any rights they may have to 466  
sue on any issue relating to a municipal corporation requiring a 467  
buffer as provided in this section, and waive any rights to seek 468  
a variance that would relieve or exempt them from that buffer 469  
requirement. 470

The petition circulated to collect signatures for the 471  
special procedure in this section shall contain in boldface 472  
capital letters immediately above the heading of the place for 473  
signatures on each part of the petition the following: "WHOEVER 474  
SIGNS THIS PETITION EXPRESSLY WAIVES THEIR RIGHT TO APPEAL IN 475  
LAW OR EQUITY FROM THE BOARD OF COUNTY COMMISSIONERS' ENTRY OF 476  
ANY RESOLUTION PERTAINING TO THIS SPECIAL ANNEXATION PROCEDURE, 477  
ALTHOUGH A WRIT OF MANDAMUS MAY BE SOUGHT TO COMPEL THE BOARD TO 478  
PERFORM ITS DUTIES REQUIRED BY LAW FOR THIS SPECIAL ANNEXATION 479  
PROCEDURE." 480

(B) Upon the filing of the petition in the office of the 481  
clerk of the board of county commissioners, the clerk shall 482  
cause the petition to be entered upon the board's journal at its 483

next regular session. This entry shall be the first official act 484  
of the board on the petition. Within five days after the filing 485  
of the petition, the agent for the petitioners shall notify in 486  
the manner and form specified in this division the clerk of the 487  
legislative authority of the municipal corporation to which 488  
annexation is proposed, the fiscal officer of each township any 489  
portion of which is included within the territory proposed for 490  
annexation, the clerk of the board of county commissioners of 491  
each county in which the territory proposed for annexation is 492  
located other than the county in which the petition is filed, 493  
and the owners of property adjacent to the territory proposed 494  
for annexation or adjacent to a road that is adjacent to that 495  
territory and located directly across that road from that 496  
territory. The notice shall refer to the time and date when the 497  
petition was filed and the county in which it was filed and 498  
shall have attached or shall be accompanied by a copy of the 499  
petition and any attachments or documents accompanying the 500  
petition as filed. 501

Notice to a property owner is sufficient if sent by 502  
regular United States mail to the tax mailing address listed on 503  
the county auditor's records. Notice to the appropriate 504  
government officer shall be given by certified mail, return 505  
receipt requested, or by causing the notice to be personally 506  
served on the officer, with proof of service by affidavit of the 507  
person who delivered the notice. Proof of service of the notice 508  
on each appropriate government officer shall be filed with the 509  
board of county commissioners with which the petition was filed. 510

(C) Within twenty days after the date that the petition is 511  
filed, the legislative authority of the municipal corporation to 512  
which annexation is proposed shall adopt an ordinance or 513  
resolution stating ~~what~~ one of the following: 514

(1) The municipal corporation will not consider the 515  
annexation request. 516

(2) The municipal corporation will consider the annexation 517  
request and agrees to provide services the municipal corporation 518  
will provide, and by an approximate date by which it will 519  
provide them, to the territory proposed for annexation, upon 520  
annexation, which shall include all services generally available 521  
within the municipal corporation's existing boundaries. The 522  
municipal corporation is entitled in its sole discretion to 523  
provide to the territory proposed for annexation, upon 524  
annexation, services in addition to the services described in 525  
that ordinance or resolution. 526

If the territory proposed for annexation is subject to 527  
zoning regulations adopted under either Chapter 303. or 519. of 528  
the Revised Code at the time the petition is filed, the 529  
legislative authority of the municipal corporation also shall 530  
adopt an ordinance or resolution stating that, if the territory 531  
is annexed and becomes subject to zoning by the municipal 532  
corporation and that municipal zoning permits uses in the 533  
annexed territory that the municipal corporation determines are 534  
clearly incompatible with the uses permitted under current 535  
county or township zoning regulations in the adjacent land 536  
remaining within the township from which the territory was 537  
annexed, the legislative authority of the municipal corporation 538  
will require, in the zoning ordinance permitting the 539  
incompatible uses, the owner of the annexed territory to provide 540  
a buffer separating the use of the annexed territory and the 541  
adjacent land remaining within the township. For the purposes of 542  
this section, "buffer" includes open space, landscaping, fences, 543  
walls, and other structured elements; streets and street rights- 544  
of-way; and bicycle and pedestrian paths and sidewalks. 545

The clerk of the legislative authority of the municipal corporation to which annexation is proposed shall file the ordinances or resolutions adopted under this division with the board of county commissioners within ~~twenty~~ thirty days following the date that the petition is filed. The board shall make these ordinances or resolutions available for public inspection. Not later than five business days after filing with the board of county commissioners, the clerk of the legislative authority also shall file a certified copy of the resolutions or ordinances with the board of education of the city, local, or exempted village school district that serves the municipal territory adjacent to the territory proposed for annexation and with the board of education of the school district that currently serves the territory proposed for annexation.

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

If the municipal corporation files a resolution under division (C) (1) of this section refusing to consider the annexation, the board of county commissioners shall enter upon its journal a resolution denying the petition. If the municipal corporation files a resolution under division (C) (2) agreeing to consider the annexation and each of those townships timely files

~~an ordinance or a~~ resolution consenting to the proposed 577  
annexation, the board at its next regular session shall enter 578  
upon its journal a resolution granting the proposed annexation, 579  
if the board finds that, on balance, the general good of the 580  
territory proposed to be annexed will be served, and the 581  
benefits to the territory proposed to be annexed and the 582  
surrounding area will outweigh the detriments to the territory 583  
proposed to be annexed and the surrounding area, if the proposed 584  
annexation is granted. If, instead the board finds the general 585  
good is not served, the board shall enter upon its journal a 586  
resolution denying the annexation. As used in this section, 587  
"surrounding area" has the same meaning as in section 709.033 of 588  
the Revised Code. 589

If, the municipal corporation ~~or~~ files a resolution under 590  
division (C) (2) agreeing to consider the annexation and any of 591  
those townships files ~~an ordinance or a~~ resolution that objects 592  
to the proposed annexation, the board of county commissioners 593  
shall proceed as provided in division (E) of this section. 594  
Failure of the municipal corporation to timely file its response 595  
under division (C) of this section or any failure of those 596  
townships to timely file ~~an ordinance or a~~ resolution consenting 597  
or objecting to the proposed annexation shall be deemed to 598  
constitute ~~consent~~ a refusal to consider by that municipal 599  
corporation or an objection by the township to the proposed 600  
annexation. 601

(E) Unless the petition is granted under division (D) of 602  
this section, not less than thirty or more than ~~forty-five~~ 603  
ninety days after the date that the petition is filed, the board 604  
of county commissioners shall review it to determine if each of 605  
the following conditions has been met: 606

(1) The petition meets all the requirements set forth in, 607  
and was filed in the manner provided in, section 709.021 of the 608  
Revised Code. 609

(2) The persons who signed the petition are owners of the 610  
real estate located in the territory proposed for annexation and 611  
constitute all of the owners of real estate in that territory. 612

(3) The territory proposed for annexation does not exceed 613  
~~five~~two hundred acres. 614

(4) The territory proposed for annexation shares a 615  
contiguous boundary with the municipal corporation to which 616  
annexation is proposed for a continuous length of at least ~~five~~ 617  
twenty per cent of the perimeter of the territory proposed for 618  
annexation. 619

(5) The annexation will not create an unincorporated area 620  
of the township that is completely surrounded by the territory 621  
proposed for annexation. 622

(6) The municipal corporation to which annexation is 623  
proposed has agreed to provide to the territory proposed for 624  
annexation the services specified in the relevant ordinance or 625  
resolution adopted under division ~~(C)~~(C) (2) of this section, 626  
including all services generally available within the municipal 627  
corporation's existing boundaries, or the municipal corporation 628  
has completed agreements with the county, township, or other 629  
political subdivision that demonstrate the ability to provide 630  
required services in the future. 631

(7) If a street or highway will be divided or segmented by 632  
the boundary line between the township and the municipal 633  
corporation as to create a road maintenance problem, the 634  
municipal corporation to which annexation is proposed has agreed 635

as a condition of the annexation to assume the maintenance of 636  
that street or highway or to otherwise correct the problem. As 637  
used in this section, "street" or "highway" has the same meaning 638  
as in section 4511.01 of the Revised Code. 639

(8) On balance, the general good of the territory proposed 640  
to be annexed will be served, and the benefits to the territory 641  
proposed to be annexed and the surrounding area will outweigh 642  
the detriments to the territory proposed to be annexed and the 643  
surrounding area, if the proposed annexation is granted. 644

(F) Not less than thirty or more than ~~forty-five~~ ninety 645  
days after the date that the petition is filed, if the petition 646  
is not granted under division (D) of this section due to the 647  
objection of the municipal corporation or a township, the board 648  
of county commissioners, if it finds that each of the conditions 649  
specified in division (E) of this section has been met, shall 650  
enter upon its journal a resolution granting the annexation. If 651  
the board of county commissioners finds that one or more of the 652  
conditions specified in division (E) of this section have not 653  
been met, it shall enter upon its journal a resolution that 654  
states which of those conditions the board finds have not been 655  
met and that denies the petition. 656

(G) If a petition is granted under division (D) or (F) of 657  
this section, the clerk of the board of county commissioners 658  
shall proceed as provided in division (C)(1) of section 709.033 659  
of the Revised Code, except that no recording or hearing 660  
exhibits would be involved. There is no appeal in law or equity 661  
from the board's entry of any resolution under this section, but 662  
any party may seek a writ of mandamus to compel the board of 663  
county commissioners to perform its duties under this section. 664

(H) Notwithstanding anything to the contrary in section 665

503.07 of the Revised Code, and unless otherwise provided in an 666  
annexation agreement entered into pursuant to section 709.192 of 667  
the Revised Code or in a cooperative economic development 668  
agreement entered into pursuant to section 701.07 of the Revised 669  
Code, if township services continue to be provided within the 670  
annexed territory, territory annexed into a municipal 671  
corporation pursuant to this section shall not at any time be 672  
excluded from the township under section 503.07 of the Revised 673  
Code, and, ~~thus,~~ the territory remains subject to the township's 674  
real property taxes that support those services. 675

(I) Any owner of land that remains within a township and 676  
that is adjacent to territory annexed pursuant to this section 677  
who is directly affected by the failure of the annexing 678  
municipal corporation to enforce compliance with any zoning 679  
ordinance it adopts under division (C) of this section requiring 680  
the owner of the annexed territory to provide a buffer zone, may 681  
commence in the court of common pleas a civil action against 682  
that owner to enforce compliance with that buffer requirement 683  
whenever the required buffer is not in place before any 684  
development of the annexed territory begins. 685

(J) Division (C) (18) of section 718.01 of the Revised Code 686  
applies to the compensation paid to persons performing personal 687  
services for a political subdivision on property owned by the 688  
political subdivision after that property is annexed to a 689  
municipal corporation under this section. 690

**Sec. 709.024.** (A) A petition filed under section 709.021 691  
of the Revised Code that requests to follow this section is for 692  
the special procedure of annexing land into a municipal 693  
corporation for the purpose of undertaking a significant 694  
economic development project. As used in this section, 695



"significant economic development project" means one or more 696  
economic development projects that can be classified as 697  
industrial, distribution, high technology, research and 698  
development, or commercial, which projects may include ancillary 699  
residential and retail uses and which projects shall satisfy all 700  
of the following: 701

(1) Total private real and personal property investment in 702  
a project shall be in excess of ten million dollars through land 703  
and infrastructure, new construction, reconstruction, 704  
installation of fixtures and equipment, or the addition of 705  
inventory, excluding investment solely related to the ancillary 706  
residential and retail elements, if any, of the project. As used 707  
in this division, "private real and personal property 708  
investment" does not include payments in lieu of taxes, however 709  
characterized, under Chapter 725. or 1728. or sections 5709.40 710  
to 5709.43, 5709.45 to 5709.47, 5709.73 to 5709.75, or 5709.78 711  
to 5709.81 of the Revised Code. 712

(2) There shall be created by the project an additional 713  
annual payroll in excess of one million dollars, excluding 714  
payroll arising solely out of the retail elements, if any, of 715  
the project. 716

(3) The project has been certified by the state director 717  
of development as meeting the requirements of divisions (A) (1) 718  
and (2) of this section. 719

(B) Upon the filing of the petition under section 709.021 720  
of the Revised Code in the office of the clerk of the board of 721  
county commissioners, the clerk shall cause the petition to be 722  
entered upon the journal of the board at its next regular 723  
session. This entry shall be the first official act of the board 724  
on the petition. Within five days after the filing of the 725

petition, the agent for the petitioners shall notify in the 726  
manner and form specified in this division the clerk of the 727  
legislative authority of the municipal corporation to which 728  
annexation is proposed, the fiscal officer of each township any 729  
portion of which is included within the territory proposed for 730  
annexation, the clerk of the board of county commissioners of 731  
each county in which the territory proposed for annexation is 732  
located other than the county in which the petition is filed, 733  
and the owners of property adjacent to the territory proposed 734  
for annexation or adjacent to a road that is adjacent to that 735  
territory and located directly across that road from that 736  
territory. The notice shall refer to the time and date when the 737  
petition was filed and the county in which it was filed and 738  
shall have attached or shall be accompanied by a copy of the 739  
petition and any attachments or documents accompanying the 740  
petition as filed. 741

Notice to a property owner is sufficient if sent by 742  
regular United States mail to the tax mailing address listed on 743  
the county auditor's records. Notice to the appropriate 744  
government officer shall be given by certified mail, return 745  
receipt requested, or by causing the notice to be personally 746  
served on the officer, with proof of service by affidavit of the 747  
person who delivered the notice. Proof of service of the notice 748  
on each appropriate government officer shall be filed with the 749  
board of county commissioners with which the petition was filed. 750

(C) (1) Within thirty days after the petition is filed, the 751  
legislative authority of the municipal corporation to which 752  
annexation is proposed and each township any portion of which is 753  
included within the territory proposed for annexation may adopt 754  
and file with the board of county commissioners an ordinance or 755  
resolution consenting or objecting to the proposed annexation. 756

An objection to the proposed annexation shall be based solely 757  
upon the petition's failure to meet the conditions specified in 758  
division (F) of this section. Failure of the municipal 759  
corporation or any of those townships to timely file an 760  
ordinance or resolution consenting or objecting to the proposed 761  
annexation shall be deemed to constitute consent by that 762  
municipal corporation or township to the proposed annexation. 763

(2) Within twenty days after receiving the notice required 764  
by division (B) of this section, the legislative authority of 765  
the municipal corporation shall adopt, by ordinance or 766  
resolution, a statement indicating what services the municipal 767  
corporation will provide or cause to be provided, and an 768  
approximate date by which it will provide or cause them to be 769  
provided, to the territory proposed for annexation, upon 770  
annexation. If a hearing is to be conducted under division (E) 771  
of this section, the legislative authority shall file the 772  
statement with the clerk of the board of county commissioners at 773  
least twenty days before the date of the hearing. 774

(D) If all parties to the annexation proceedings consent 775  
to the proposed annexation, a hearing shall not be held, and the 776  
board, at its next regular session, shall enter upon its journal 777  
a resolution granting the annexation, if the board finds that, 778  
on balance, the general good of the territory proposed to be 779  
annexed will be served, and the benefits to the territory 780  
proposed to be annexed and the surrounding area will outweigh 781  
the detriments to the territory proposed to be annexed and the 782  
surrounding area, if the proposed annexation is granted. If the 783  
board finds the general good is not served, the board shall 784  
enter upon its journal a resolution denying the annexation. As 785  
used in this section, "surrounding area" has the same meaning as 786  
in section 709.033 of the Revised Code. There is no appeal in 787

law or in equity from the board's entry of a resolution under 788  
this division. The clerk of the board shall proceed as provided 789  
in division (C) (1) of section 709.033 of the Revised Code. 790

~~(E) Unless the petition is granted under division (D) of~~ 791  
~~this section.~~ If the municipal corporation or a township files an 792  
ordinance or resolution objecting to the proposed annexation, a 793  
hearing shall be held on the petition. The board of county 794  
commissioners shall hear the petition at its next regular 795  
session and shall notify the agent for the petitioners of the 796  
hearing's date, time, and place. The agent for the petitioners 797  
shall give, within five days after receipt of the notice of the 798  
hearing from the board, to the parties and property owners 799  
entitled to notice under division (B) of this section, notice of 800  
the date, time, and place of the hearing. Notice to a property 801  
owner is sufficient if sent by regular United States mail to the 802  
tax mailing address listed on the county auditor's records. At 803  
the hearing, the parties and any owner of real estate within the 804  
territory proposed to be annexed are entitled to appear for the 805  
purposes described in division (C) of section 709.032 of the 806  
Revised Code. 807

(F) Within thirty days after a hearing under division (E) 808  
of this section, the board of county commissioners shall enter 809  
upon its journal a resolution granting or denying the proposed 810  
annexation. The resolution shall include specific findings of 811  
fact as to whether or not each of the conditions listed in this 812  
division has been met. If the board grants the annexation, the 813  
clerk of the board shall proceed as provided in division (C) (1) 814  
of section 709.033 of the Revised Code. 815

The board shall enter a resolution granting the annexation 816  
if it finds, based upon a preponderance of the substantial, 817

reliable, and probative evidence on the whole record, that each 818  
of the following conditions has been met: 819

(1) The petition meets all the requirements set forth in, 820  
and was filed in the manner provided in, section 709.021 of the 821  
Revised Code. 822

(2) The persons who signed the petition are owners of real 823  
estate located in the territory proposed to be annexed in the 824  
petition and constitute all of the owners of real estate in that 825  
territory. 826

(3) No street or highway will be divided or segmented by 827  
the boundary line between a township and the municipal 828  
corporation as to create a road maintenance problem, or if the 829  
street or highway will be so divided or segmented, the municipal 830  
corporation has agreed, as a condition of the annexation, that 831  
it will assume the maintenance of that street or highway. For 832  
the purposes of this division, "street" or "highway" has the 833  
same meaning as in section 4511.01 of the Revised Code. 834

(4) The municipal corporation to which the territory is 835  
proposed to be annexed has adopted an ordinance or resolution as 836  
required by division (C) (2) of this section. 837

(5) The state director of development has certified that 838  
the project meets the requirements of divisions (A) (1) and (2) 839  
of this section and thereby qualifies as a significant economic 840  
development project. The director's certification is binding on 841  
the board of county commissioners. 842

(6) On balance, the general good of the territory proposed 843  
to be annexed will be served, and the benefits to the territory 844  
proposed to be annexed and the surrounding area will outweigh 845  
the detriments to the territory proposed to be annexed and the 846

surrounding area, if the proposed annexation is granted. 847

(G) An owner who signed the petition may appeal a decision 848  
of the board of county commissioners denying the proposed 849  
annexation under section 709.07 of the Revised Code. No other 850  
person has standing to appeal the board's decision in law or in 851  
equity. If the board grants the annexation, there shall be no 852  
appeal in law or in equity. 853

(H) Notwithstanding anything to the contrary in section 854  
503.07 of the Revised Code, unless otherwise provided in an 855  
annexation agreement entered into pursuant to section 709.192 of 856  
the Revised Code or in a cooperative economic development 857  
agreement entered into pursuant to section 701.07 of the Revised 858  
Code, territory annexed into a municipal corporation pursuant to 859  
this section shall not at any time be excluded from the township 860  
under section 503.07 of the Revised Code and, thus, remains 861  
subject to the township's real property taxes. 862

(I) A municipal corporation to which annexation is 863  
proposed is entitled in its sole discretion to provide to the 864  
territory proposed for annexation, upon annexation, services in 865  
addition to the services described in the ordinance or 866  
resolution adopted by the legislative authority of the municipal 867  
corporation under division (C) (2) of this section. 868

**Sec. 709.16.** (A) A municipal corporation may petition the 869  
board of county commissioners to annex contiguous territory 870  
owned only by the municipal corporation, a county, or the state. 871  
The clerk of the board shall cause the petition to be entered 872  
upon the board's journal at its next regular session. This entry 873  
shall be the first official act of the board upon the petition. 874  
Proceedings on the petition shall be conducted under this 875  
section to the exclusion of any other provisions of this chapter 876

except for sections 709.014, 709.14, 709.15, 709.20, and 709.21 877  
of the Revised Code. 878

(B) If the only territory to be annexed is contiguous 879  
territory owned by a municipal corporation or county, the board 880  
of county commissioners, by resolution, shall grant the 881  
annexation if the board finds that, on balance, the general good 882  
of the territory proposed to be annexed will be served, and the 883  
benefits to the territory proposed to be annexed and the 884  
surrounding area will outweigh the detriments to the territory 885  
proposed to be annexed and the surrounding area, if the 886  
annexation is granted. ~~The annexation shall be complete upon the~~ 887  
~~entry upon the journal of the board of the resolution granting~~ 888  
~~the annexation.~~ 889

(C) ~~If the only territory to be annexed is contiguous~~ 890  
~~territory owned by a county, the board of county commissioners,~~ 891  
~~by resolution, may grant or deny the annexation. The annexation~~ 892  
~~shall be complete upon the entry upon the journal of the board~~ 893  
~~of a resolution granting the annexation.~~ 894

~~(D)~~ ~~If the only territory to be annexed is contiguous~~ 895  
~~territory owned by the state and the~~, the board shall grant the 896  
annexation if both of the following are satisfied: 897

(1) The board finds that, on balance, the general good of 898  
the territory proposed to be annexed will be served, and the 899  
benefits to the territory proposed to be annexed and the 900  
surrounding area will outweigh the detriments to the territory 901  
proposed to be annexed and the surrounding area, if the 902  
annexation is granted; 903

(2) The director of administrative services has filed a 904  
written consent to the granting of the annexation with the board 905

of county commissioners, ~~the board, by resolution, shall grant~~ 906  
~~the annexation. The~~ 907

(D) An annexation under this section shall be complete 908  
upon the entry upon the journal of the board of a resolution 909  
granting the annexation. 910

(E) The board of county commissioners shall act upon a 911  
petition for annexation filed under this section within thirty 912  
days after receipt of the petition. 913

(F) No appeal in law or in equity shall be allowed from 914  
the granting of an annexation under this section. 915

(G) When a municipal corporation purchases real property 916  
below an appraised fair market value and sells or agrees to sell 917  
the property back to the person that sold it to the municipal 918  
corporation, an annexation of that property completed under this 919  
section shall be void, and the annexed property shall become 920  
part of the township from which it was annexed, if it still 921  
exists. If the township no longer exists, the board of county 922  
commissioners shall attach the annexed territory to another 923  
township. 924

(H) Territory annexed under this section shall not be 925  
excluded from the township under section 503.07 of the Revised 926  
Code. 927

**Sec. 3311.222.** Notwithstanding anything to the contrary in 928  
section 3311.06 of the Revised Code, when a municipal 929  
corporation annexes territory under section 709.023 of the 930  
Revised Code, the state board of education shall transfer such 931  
territory to the city, local, or exempted village school 932  
district that primarily serves the annexing municipal 933  
corporation, if that school district is different than the 934



school district that was serving the territory prior to the 935  
annexation, beginning on the first day of July that occurs at 936  
least one hundred eighty days after the effective date of the 937  
annexation. 938

Notwithstanding anything to the contrary in section 939  
3313.98 or 3313.981 of the Revised Code, a city, local, or 940  
exempted village school district's policy adopted under section 941  
3313.98 of the Revised Code shall require a school district from 942  
which territory is transferred under this section to permit any 943  
student who resides in the annexed territory and who was 944  
enrolled in the district in the ninth grade or higher prior to 945  
the annexation to re-enroll in the district until the student 946  
completes twelfth grade, regardless of whether the district has 947  
adopted a policy under division (B) (1) (a), (b), or (c) of 948  
section 3313.98 of the Revised Code. Such student shall be 949  
considered an adjacent district student for purposes of sections 950  
3313.98 and 3313.981 of the Revised Code. 951

**Sec. 3735.67.** (A) The owner of real property located in a 952  
community reinvestment area and eligible for exemption from 953  
taxation under a resolution adopted pursuant to section 3735.66 954  
of the Revised Code may file an application for an exemption 955  
from real property taxation of a percentage of the assessed 956  
valuation of a new structure, or of the increased assessed 957  
valuation of an existing structure after remodeling began, if 958  
the new structure or remodeling is completed after the effective 959  
date of the resolution adopted pursuant to section 3735.66 of 960  
the Revised Code. The application shall be filed with the 961  
housing officer designated for the community reinvestment area 962  
in which the property is located. If any part of the new 963  
structure or remodeled structure that would be exempted is of 964  
real property to be used for commercial or industrial purposes, 965

the legislative authority and the owner of the property shall 966  
enter into a written agreement pursuant to section 3735.671 of 967  
the Revised Code prior to commencement of construction or 968  
remodeling; ~~if such an agreement is subject to approval by the~~ 969  
~~board of education of the school district within the territory~~ 970  
~~of which the property is or will be located, the agreement shall~~ 971  
~~not be formally approved by the legislative authority until the~~ 972  
~~board of education approves the agreement in the manner~~ 973  
~~prescribed by that section.~~ 974

(B) The housing officer shall verify the construction of 975  
the new structure or the cost of the remodeling of the existing 976  
structure and the facts asserted in the application. The housing 977  
officer shall determine whether the construction or remodeling 978  
meets the requirements for an exemption under this section. In 979  
cases involving a structure of historical or architectural 980  
significance, the housing officer shall not determine whether 981  
the remodeling meets the requirements for a tax exemption unless 982  
the appropriateness of the remodeling has been certified, in 983  
writing, by the society, association, agency, or legislative 984  
authority that has designated the structure or by any 985  
organization or person authorized, in writing, by such society, 986  
association, agency, or legislative authority to certify the 987  
appropriateness of the remodeling. 988

~~(C)~~ (C) (1) If the construction or remodeling meets the 989  
requirements for exemption, the housing officer shall ~~forward~~ 990  
request approval of the application from the board of education 991  
of the city, local, or exempted village school district within 992  
the territory of which the property is or will be located. 993

For the purpose of obtaining such approval, the housing 994  
officer shall certify a copy of the application to the board of 995

education. The board, by resolution adopted by a majority of the 996  
board, shall approve or disapprove the application and certify a 997  
copy of the resolution to the property owner and the housing 998  
officer not later than forty-five days after the application is 999  
certified to the board. The board may include in the resolution 1000  
conditions under which the board would approve the application. 1001  
The housing officer may approve an application at any time after 1002  
the board certifies its resolution approving the application, 1003  
or, if the board approves the application conditionally, at any 1004  
time after the housing officer is notified that the conditions 1005  
are agreed to by the board and the property owner. 1006

(2) Approval of an application by a board of education is 1007  
not required under division (C)(1) of this section if, for each 1008  
tax year the dwelling is exempted from taxation, the sum of the 1009  
following quantities, as estimated at or prior to the time the 1010  
application is formally approved by the housing officer, equals 1011  
or exceeds twenty-five per cent of the amount of taxes, as 1012  
estimated at or prior to that time, that would have been charged 1013  
and payable that year upon the dwelling had that dwelling not 1014  
been exempted from taxation: 1015

(a) The amount of taxes charged and payable on any portion 1016  
of the assessed valuation of the new dwelling or of the 1017  
increased assessed valuation of an existing dwelling after 1018  
remodeling began that will not be exempted from taxation under 1019  
the agreement; 1020

(b) The amount of any cash payment by the owner of the 1021  
dwelling to the school district and any payment by the 1022  
legislative authority that designated the community reinvestment 1023  
area to the school district pursuant to section 5709.82 of the 1024  
Revised Code. 1025

The estimates of quantities used for purposes of division 1026  
(C) (2) of this section shall be estimated by the housing 1027  
officer. Departures of the actual quantities from the estimates 1028  
subsequent to approval of the application do not invalidate the 1029  
application. 1030

(3) If a board of education has adopted a resolution 1031  
waiving its right to approve applications under this division 1032  
and that resolution remains in effect, approval of an 1033  
application by the board is not required under division (C) (1) 1034  
of this section. If a board adopts a resolution waiving its 1035  
right to approve applications, the board shall certify a copy of 1036  
the resolution to the housing officer. If the board rescinds 1037  
such a resolution, it shall certify notice of the rescission to 1038  
the housing officer. 1039

(4) If the owner of the dwelling agrees to make any 1040  
payment to a school district as described in division (C) (2) (b) 1041  
of this section, the owner shall agree to make payments to the 1042  
joint vocational school district within which the property is 1043  
located at the same rate or amount and under the same terms 1044  
received by the city, local, or exempted village school 1045  
district. 1046

(5) Upon approval of an application, the housing officer 1047  
shall forward the application to the county auditor with a 1048  
certification as to the division of this section under which the 1049  
exemption is granted, and the period and percentage of the 1050  
exemption as determined by the legislative authority pursuant to 1051  
that division. If the construction or remodeling is of 1052  
commercial or industrial property and the legislative authority 1053  
is not required to certify a copy of a resolution under section 1054  
3735.671 of the Revised Code, the housing officer shall comply 1055

with the notice requirements prescribed under section 5709.83 of 1056  
the Revised Code, unless the board has adopted a resolution 1057  
under that section waiving its right to receive such a notice. 1058

(D) Except as provided in division (F) of this section, 1059  
the tax exemption shall first apply in the year the construction 1060  
or remodeling would first be taxable but for this section. In 1061  
the case of remodeling that qualifies for exemption, a 1062  
percentage, not to exceed one hundred per cent, of the increased 1063  
assessed valuation of an existing structure after remodeling 1064  
began shall be exempted from real property taxation. In the case 1065  
of construction of a structure that qualifies for exemption, a 1066  
percentage, not to exceed one hundred per cent, of the assessed 1067  
value of the structure shall be exempted from real property 1068  
taxation. In either case, the percentage shall be the percentage 1069  
set forth in the agreement if the structure or remodeling is to 1070  
be used for commercial or industrial purposes, or the percentage 1071  
set forth in the resolution describing the community 1072  
reinvestment area if the structure or remodeling is to be used 1073  
for residential purposes. 1074

The construction of new structures and the remodeling of 1075  
existing structures are hereby declared to be a public purpose 1076  
for which exemptions from real property taxation may be granted 1077  
for the following periods: 1078

(1) For every dwelling and commercial or industrial 1079  
properties, located within the same community reinvestment area, 1080  
upon which the cost of remodeling is at least two thousand five 1081  
hundred dollars in the case of a dwelling containing not more 1082  
than two family units or at least five thousand dollars in the 1083  
case of all other property, a period to be determined by the 1084  
legislative authority adopting the resolution, but not exceeding 1085

fifteen years. The period of exemption for a dwelling described 1086  
in division (D) (1) of this section may be extended by a 1087  
legislative authority for up to an additional ten years if the 1088  
dwelling is a structure of historical or architectural 1089  
significance, is a certified historic structure that has been 1090  
subject to federal tax treatment under 26 U.S.C. 47 and 170(h), 1091  
and units within the structure have been leased to individual 1092  
tenants for five consecutive years; 1093

(2) Except as provided in division (F) of this section, 1094  
for construction of every dwelling, and commercial or industrial 1095  
structure located within the same community reinvestment area, a 1096  
period to be determined by the legislative authority adopting 1097  
the resolution, but not exceeding one of the following: 1098

(a) Thirty years, if the commercial or industrial 1099  
structure is situated on the site of a megaproject and is owned 1100  
and occupied by a megaproject operator as defined in division 1101  
(A) (12) of section 122.17 of the Revised Code, or is not 1102  
situated on the site of a megaproject but is owned and occupied 1103  
by a megaproject supplier that meets the requirements described 1104  
in division (A) (13) (b) of section 122.17 of the Revised Code; 1105

(b) Fifteen years, for any other dwelling or commercial or 1106  
industrial structure. 1107

(E) Any person, board, or officer authorized by section 1108  
5715.19 of the Revised Code to file complaints with the county 1109  
board of revision may file a complaint with the housing officer 1110  
challenging the continued exemption of any property granted an 1111  
exemption under this section. A complaint against exemption 1112  
shall be filed prior to the thirty-first day of December of the 1113  
tax year for which taxation of the property is requested. The 1114  
housing officer shall determine whether the property continues 1115

to meet the requirements for exemption and shall certify the 1116  
housing officer's findings to the complainant. If the housing 1117  
officer determines that the property does not meet the 1118  
requirements for exemption, the housing officer shall notify the 1119  
county auditor, who shall correct the tax list and duplicate 1120  
accordingly. 1121

(F) The owner of a dwelling constructed in a community 1122  
reinvestment area may file an application for an exemption after 1123  
the year the construction first became subject to taxation. The 1124  
application shall be processed in accordance with the procedures 1125  
prescribed under this section and shall be granted if the 1126  
construction that is the subject of the application otherwise 1127  
meets the requirements for an exemption under this section. If 1128  
approved, the exemption sought in the application first applies 1129  
in the year the application is filed. An exemption approved 1130  
pursuant to this division continues only for those years 1131  
remaining in the period described in division (D) (2) of this 1132  
section. No exemption may be claimed for any year in that period 1133  
that precedes the year in which the application is filed. 1134

**Section 2.** That existing sections 102.02, 709.022, 1135  
709.023, 709.024, 709.16, and 3735.67 of the Revised Code are 1136  
hereby repealed. 1137

**Section 3.** The changes to annexation proceedings under 1138  
sections 709.022, 709.023, 709.024, and 709.16 of the Revised 1139  
Code as amended by this act apply only to an annexation for 1140  
which the petition is filed on or after the effective date of 1141  
this section. 1142