

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**

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 237
Revised Code, identification of the source of payment of 238
expenses for meals and other food and beverages, other than for 239
meals and other food and beverages provided at a meeting at 240
which the person participated in a panel, seminar, or speaking 241
engagement or at a meeting or convention of a national or state 242
organization to which any state agency, including, but not 243
limited to, any legislative agency or state institution of 244
higher education as defined in section 3345.011 of the Revised 245
Code, pays membership dues, or any political subdivision or any 246
office or agency of a political subdivision pays membership 247
dues, that are incurred in connection with the person's official 248
duties and that exceed one hundred dollars aggregated per 249
calendar year; 250

(j) If the disclosure statement is filed by a public 251
official or employee described in division (B)(2) of section 252
101.73 of the Revised Code or division (B)(2) of section 121.63 253
of the Revised Code who receives a statement from a legislative 254
agent, executive agency lobbyist, or employer that contains the 255
information described in division (F)(2) of section 101.73 of 256
the Revised Code or division (G)(2) of section 121.63 of the 257
Revised Code, all of the nondisputed information contained in 258
the statement delivered to that public official or employee by 259
the legislative agent, executive agency lobbyist, or employer 260
under division (F)(2) of section 101.73 or (G)(2) of section 261
121.63 of the Revised Code. 262

(3) A person may file a statement required by this section 263
in person, by mail, or by electronic means. 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
ethics committee, and the board of commissioners on grievances
and discipline of the supreme court, using the rule-making
procedures of Chapter 119. of the Revised Code, may require any
class of public officials or employees under its jurisdiction
and not specifically excluded by this section whose positions
involve a substantial and material exercise of administrative
discretion in the formulation of public policy, expenditure of
public funds, enforcement of laws and rules of the state or a
county or city, or the execution of other public trusts, to file
an annual statement under division (A) of this section. The
appropriate ethics commission shall send the public officials or
employees written notice of the requirement not less than thirty
days before the applicable filing deadline unless the public
official or employee is appointed after that date, in which case
the notice shall be sent within thirty days after appointment,
and the filing shall be made not later than ninety days after
appointment.

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

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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1

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
of the Revised Code.

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

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

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

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

(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~~ 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