

As Introduced

136th General Assembly

Regular Session

2025-2026

H. B. No. 248

Representative Thomas, D.

To amend sections 9.35, 117.11, 117.38, 117.44,	1
127.16, 149.10, 149.30, 169.13, 306.43, 307.86,	2
308.13, 317.06, 317.20, 319.04, 321.03, 501.09,	3
501.11, 507.12, 703.34, 731.14, 731.141, 733.81,	4
735.05, 749.31, 1533.13, 3313.27, 3314.011,	5
3315.18, 3315.181, 3317.035, 3318.48, 3328.16,	6
3375.39, 3375.92, 3381.11, 3709.15, 3717.071,	7
5117.12, 5310.06, 5705.12, 5705.121, 5923.30,	8
and 6101.55 and to repeal sections 117.113,	9
117.251, 117.441, 117.51, 501.03, 3314.50,	10
4115.31, 4115.32, 4115.33, 4115.34, 4115.35, and	11
4115.36 of the Revised Code to make various	12
changes regarding the Auditor of State.	13

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

Section 1. That sections 9.35, 117.11, 117.38, 117.44,	14
127.16, 149.10, 149.30, 169.13, 306.43, 307.86, 308.13, 317.06,	15
317.20, 319.04, 321.03, 501.09, 501.11, 507.12, 703.34, 731.14,	16
731.141, 733.81, 735.05, 749.31, 1533.13, 3313.27, 3314.011,	17
3315.18, 3315.181, 3317.035, 3318.48, 3328.16, 3375.39, 3375.92,	18
3381.11, 3709.15, 3717.071, 5117.12, 5310.06, 5705.12, 5705.121,	19
5923.30, and 6101.55 of the Revised Code be amended to read as	20
follows:	21

Sec. 9.35. (A) As used in this section, "public official" 22
means an elected or appointed officer, employee, or agent of any 23
political subdivision, board, commission, bureau, or other 24
public body established by law who is permitted or required in 25
the performance of hisofficial duties to issue checks, keep 26
books and records, prepare and preserve payroll and other 27
employee records, and make reports or perform other similar 28
duties. 29

(B) Any public official may contract for and engage the 30
services of a financial institution, or other person engaged in 31
the business or capable of rendering electronic data processing 32
or computer services, to perform the mechanical, clerical, or 33
record-keeping services necessary in the performance of 34
hisofficial duties. Such services may include, but are not 35
limited to, the preparation of payroll and other records, the 36
preparation, signing, and issuance of checks, the preparation of 37
reports and accounts, and the performance of all similar duties. 38

(C) A contract authorized by division (B) of this section 39
may be entered into only: 40

(1) If the surety bond required of such public official 41
includes within its coverage any loss which might occur as the 42
result of such contract; 43

(2) Pursuant to a resolution duly adopted by the governing 44
board, commission, bureau, or other public body having 45
jurisdiction over such public official authorizing a contract 46
for the performance of such services; 47

(3) If the contract does not conflict with the accounting 48
requirements prescribed by the auditor of state under section 49
117.43 of the Revised Code or with accounting procedures 50

prescribed by the director of budget and management under 51
section 126.21 of the Revised Code. 52

~~(4) If assurances satisfactory to the auditor of state are 53
furnished by both the financial institution, or other person 54
engaged in the business or capable of rendering electronic data- 55
processing or computer services, and the public official that 56
the books and records of the public official in the possession- 57
of the person performing such. 58~~

(D) Such services ~~shall be~~ are subject to audit by the 59
auditor of state to the same extent as if such services were 60
being performed by the public official ~~himself~~. 61

~~(D)~~ (E) A public official, at the request of a person to 62
whom the political subdivision, board, commission, bureau, or 63
other public body is indebted and to whom payment is to be made, 64
may send a check to a bank representing the amount due such 65
person for credit to ~~his~~ the person's account in the bank subject 66
to the following conditions: 67

(1) The person to whom payment is to be made provides the 68
public official with a written request ~~on a form approved by the 69
auditor of state which~~ that designates the bank and contains the 70
endorsement of such bank thereon stating its willingness to act 71
in this respect as agent of such person; 72

(2) In the event that there are two or more persons who 73
designate the same bank and payments are due to such persons on 74
the same regularly recurring dates, the public official may draw 75
a single check for the total amount due all such persons in 76
favor of the bank for credit to the accounts of the several 77
persons; 78

(3) Payment of a check drawn in favor of and properly 79

endorsed by the bank designated by a person to whom payment is 80
to be made constitutes a full acquittance to the public official 81
for the amount of such payment. 82

~~(E)~~ (F) Nothing contained in this section relieves such 83
public official from the primary responsibility for the 84
maintenance of the records and performance of the duties of ~~his~~ 85
office. 86

Sec. 117.11. (A) Except as otherwise provided in this 87
division and in ~~sections~~ section 117.112 and ~~117.113~~ of the 88
Revised Code, the auditor of state shall audit each public 89
office at least once every two fiscal years. The auditor of 90
state shall audit a public office each fiscal year if that 91
public office is required to be audited on an annual basis 92
pursuant to "The Single Audit Act of 1984," 98 Stat. 2327, 31 93
U.S.C.A. 7501 et seq., as amended. In the annual or biennial 94
audit, inquiry shall be made into the methods, accuracy, and 95
legality of the accounts, financial reports, records, files, and 96
reports of the office, whether the laws, rules, ordinances, and 97
orders pertaining to the office have been observed, and whether 98
the requirements and rules of the auditor of state have been 99
complied with. Except as otherwise provided in this division or 100
where auditing standards or procedures dictate otherwise, each 101
audit shall cover at least one fiscal year. If a public office 102
is audited only once every two fiscal years, the audit shall 103
cover both fiscal years. 104

(B) In addition to the annual or biennial audit provided 105
for in division (A) of this section, the auditor of state may 106
conduct an audit of a public office at any time when so 107
requested by the public office or upon the auditor of state's 108
own initiative if the auditor of state has reasonable cause to 109

believe that an additional audit is in the public interest. 110

(C) (1) The auditor of state shall identify any public 111
office in which the auditor of state will be unable to conduct 112
an audit at least once every two fiscal years as required by 113
division (A) of this section and shall provide immediate written 114
notice to the clerk of the legislative authority or governing 115
board of the public office so identified. Within six months of 116
the receipt of such notice, the legislative authority or 117
governing board may engage an independent certified public 118
accountant to conduct an audit pursuant to section 117.12 of the 119
Revised Code. 120

(2) When the chief fiscal officer of a public office 121
notifies the auditor of state that an audit is required at a 122
time prior to the next regularly scheduled audit by the auditor 123
of state, the auditor of state shall either cause an earlier 124
audit to be made by the auditor of state or authorize the 125
legislative authority or governing board of the public office to 126
engage an independent certified public accountant to conduct the 127
required audit. The scope of the audit shall be as authorized by 128
the auditor of state. 129

(3) The auditor of state shall approve the scope of an 130
audit under division (C) (1) or (2) of this section as set forth 131
in the contract for the proposed audit before the contract is 132
executed on behalf of the public office that is to be audited. 133
The independent accountant conducting an audit under division 134
(C) (1) or (2) of this section shall be paid by the public 135
office. 136

(4) The contract for attest services with an independent 137
accountant employed pursuant to this section or section 117.115 138
of the Revised Code may include binding arbitration provisions, 139

provisions of Chapter 2711. of the Revised Code, or any other 140
alternative dispute resolution procedures to be followed in the 141
event a dispute remains between the state or public office and 142
the independent accountant concerning the terms of or services 143
under the contract, or a breach of the contract, after the 144
administrative provisions of the contract have been exhausted. 145

(D) If a uniform accounting network is established under 146
section 117.101 of the Revised Code, the auditor of state or a 147
certified public accountant employed pursuant to this section or 148
section 117.112 or 117.115 of the Revised Code shall, to the 149
extent practicable, utilize services offered by the network in 150
order to conduct efficient and economical audits of public 151
offices. 152

(E) The auditor of state, in accordance with division (A) 153
(3) of section 9.65 of the Revised Code and this section, may 154
audit an annuity program for volunteer fire fighters established 155
by a political subdivision under section 9.65 of the Revised 156
Code. As used in this section, "volunteer fire fighters" and 157
"political subdivision" have the same meanings as in division 158
(C) of section 9.65 of the Revised Code. 159

(F) The auditor of state may establish by rule an agreed- 160
upon procedure by which political subdivisions may be audited. 161
The rules shall set forth the standards, procedures, guidelines, 162
and reporting requirements for an agreed-upon procedure audit. 163

Sec. 117.38. (A) Each public office, other than a state 164
agency, shall file a financial report for each fiscal year. The 165
auditor of state may prescribe forms by rule or may issue 166
guidelines, or both, for such reports. If the auditor of state 167
has not prescribed a rule regarding the form for the report, the 168
public office shall submit its report on the form utilized by 169

the public office. 170

(B) The report shall be certified by the proper officer or 171
board and filed with the auditor of state within sixty days 172
after the close of the fiscal year, except that public offices 173
reporting pursuant to generally accepted accounting principles 174
shall file their reports within one hundred fifty days after the 175
close of the fiscal year. The auditor of state may extend the 176
deadline for filing a financial report and establish terms and 177
conditions for any such extension. At the time the report is 178
filed with the auditor of state, the chief fiscal officer, 179
except as otherwise provided in section 319.11 of the Revised 180
Code, shall publish notice in a newspaper published in the 181
political subdivision or taxing district, and if there is no 182
such newspaper, then in a newspaper of general circulation in 183
the political subdivision or taxing district. The notice shall 184
state that the financial report has been completed by the public 185
office and is available for public inspection at the office of 186
the chief fiscal officer. 187

(C) The report shall contain the following: 188

(1) Amount of collections and receipts, and accounts due 189
from each source; 190

(2) Amount of expenditures for each purpose; 191

(3) Income of each public service industry owned or 192
operated by a municipal corporation, and the cost of such 193
ownership or operation; 194

(4) Amount of public debt of each taxing district, the 195
purpose for which each item of such debt was created, and the 196
provision made for the payment thereof; 197

(5) Budgetary comparison information as required by the 198

applicable reporting framework or as prescribed by the auditor 199
of state. 200

(D) Any public office, other than a state agency, that 201
does not file its financial report at the time required by this 202
section shall pay to the auditor of state twenty-five dollars 203
for each day the report remains unfiled after the filing date; 204
provided, that the penalty payments shall not exceed the sum of 205
seven hundred fifty dollars. The auditor of state may waive all 206
or any part of the penalty assessed under this section upon the 207
filing of the past due financial report. All sums collected from 208
such penalties shall be placed in the public audit expense 209
fund--local government. If the auditor of state fails to receive 210
payment for penalties not paid within one year from the required 211
filing date, the auditor may recover the penalties through the 212
process in division (D) of section 117.13 of the Revised Code. 213

(E) Every county agency, board, or commission shall 214
provide to the county auditor, not later than the first day of 215
March each year unless a later date is authorized by the county 216
auditor, all information determined by the county auditor to be 217
necessary for the preparation of the report required by this 218
section. 219

(F) The auditor of state shall publish the substance of 220
the report submitted under this section in an electronic format 221
that is available to the public. 222

Sec. 117.44. To enhance local officials' background and 223
working knowledge of government accounting, budgeting and 224
financing, financial report preparation, and the rules adopted 225
by the auditor of state, the auditor of state shall hold 226
training programs for persons elected for the first time as 227
township fiscal officers, city auditors, and village clerks, 228

between the first day of December and the first day of April 229
immediately following a general election for any of these 230
offices. Similar training may also be provided to any township 231
fiscal officer, city auditor, or village clerk who is appointed 232
to fill a vacancy or who is elected in a special election. 233

The auditor of state also shall develop and provide an 234
annual training program of continuing education for village 235
clerks. 236

The auditor of state shall determine the manner, content, 237
and length of the training programs after consultation with 238
appropriate statewide organizations of local governmental 239
officials. The auditor of state shall charge the political 240
subdivisions that the trainees represent a registration fee that 241
will meet actual and necessary expenses of the training, 242
including instructor fees, site acquisition costs, and the cost 243
of course materials. The necessary personal expenses incurred by 244
the officials as a result of attending the training program 245
shall be borne by the political subdivisions they represent. 246

The auditor of state shall allow any other interested 247
person to attend any of the training programs that the auditor 248
of state holds pursuant to this section; provided, that before 249
attending any such training program, the interested person shall 250
pay to the auditor of state the full registration fee that the 251
auditor of state has set for the training program. 252

The auditor of state may provide any other appropriate 253
training or educational programs that may be developed and 254
offered by the auditor of state or in collaboration with one or 255
more other state agencies, political subdivisions, or other 256
public or private entities. 257

There is hereby established in the state treasury the 258
auditor of state training program fund, to be used by the 259
auditor of state for the actual and necessary expenses of any 260
training programs held pursuant to this section, ~~section~~ 261
~~117.441~~, or section 321.46 of the Revised Code. All registration 262
fees collected under this section shall be paid into the fund. 263

Sec. 127.16. (A) Upon the request of either a state agency 264
or the director of budget and management and after the 265
controlling board determines that an emergency or a sufficient 266
economic reason exists, the controlling board may approve the 267
making of a purchase without competitive selection as provided 268
in division (B) of this section. 269

(B) Except as otherwise provided in this section, no state 270
agency, using money that has been appropriated to it directly, 271
shall: 272

(1) Make any purchase from a particular supplier, that 273
would amount to fifty thousand dollars or more when combined 274
with both the amount of all disbursements to the supplier during 275
the fiscal year for purchases made by the agency and the amount 276
of all outstanding encumbrances for purchases made by the agency 277
from the supplier, unless the purchase is made by competitive 278
selection or with the approval of the controlling board; 279

(2) Lease real estate from a particular supplier, if the 280
lease would amount to seventy-five thousand dollars or more when 281
combined with both the amount of all disbursements to the 282
supplier during the fiscal year for real estate leases made by 283
the agency and the amount of all outstanding encumbrances for 284
real estate leases made by the agency from the supplier, unless 285
the lease is made by competitive selection or with the approval 286
of the controlling board. 287

(C) Any person who authorizes a purchase in violation of 288
division (B) of this section shall be liable to the state for 289
any state funds spent on the purchase, and the attorney general 290
shall collect the amount from the person. 291

(D) Nothing in division (B) of this section shall be 292
construed as: 293

(1) A limitation upon the authority of the director of 294
transportation as granted in sections 5501.17, 5517.02, and 295
5525.14 of the Revised Code; 296

(2) Applying to medicaid provider agreements under the 297
medicaid program; 298

(3) Applying to the purchase of examinations from a sole 299
supplier by a state licensing board under Title XLVII of the 300
Revised Code; 301

(4) Applying to entertainment contracts for the Ohio state 302
fair entered into by the Ohio expositions commission, provided 303
that the controlling board has given its approval to the 304
commission to enter into such contracts and has approved a total 305
budget amount for such contracts as agreed upon by commission 306
action, and that the commission causes to be kept itemized 307
records of the amounts of money spent under each contract and 308
annually files those records with the clerk of the house of 309
representatives and the clerk of the senate following the close 310
of the fair; 311

(5) Limiting the authority of the chief of the division of 312
mineral resources management to contract for reclamation work 313
with an operator mining adjacent land as provided in section 314
1513.27 of the Revised Code; 315

(6) Applying to investment transactions and procedures of 316

any state agency, except that the agency shall file with the 317
board the name of any person with whom the agency contracts to 318
make, broker, service, or otherwise manage its investments, as 319
well as the commission, rate, or schedule of charges of such 320
person with respect to any investment transactions to be 321
undertaken on behalf of the agency. The filing shall be in a 322
form and at such times as the board considers appropriate. 323

(7) Applying to purchases made with money for the per cent 324
for arts program established by section 3379.10 of the Revised 325
Code; 326

(8) Applying to purchases made by the opportunities for 327
Ohioans with disabilities agency of services, or supplies, that 328
are provided to persons with disabilities, or to purchases made 329
by the agency in connection with the eligibility determinations 330
it makes for applicants of programs administered by the social 331
security administration; 332

(9) Applying to payments by the department of medicaid 333
under section 5164.85 of the Revised Code for group health plan 334
premiums, deductibles, coinsurance, and other cost-sharing 335
expenses; 336

(10) Applying to any agency of the legislative branch of 337
the state government; 338

(11) Applying to agreements or contracts entered into 339
under section 5101.11, 5101.20, 5101.201, 5101.21, or 5101.214 340
of the Revised Code; 341

(12) Applying to purchases of services by the adult parole 342
authority under section 2967.14 of the Revised Code or by the 343
department of youth services under section 5139.08 of the 344
Revised Code; 345

(13) Applying to dues or fees paid for membership in an organization or association;	346 347
(14) Applying to purchases of utility services pursuant to section 9.30 of the Revised Code;	348 349
(15) Applying to purchases made in accordance with rules adopted by the department of administrative services of motor vehicle, aviation, or watercraft fuel, or emergency repairs of such vehicles;	350 351 352 353
(16) Applying to purchases of tickets for passenger air transportation;	354 355
(17) Applying to purchases necessary to provide public notifications required by law or to provide notifications of job openings;	356 357 358
(18) Applying to the judicial branch of state government;	359
(19) Applying to purchases of liquor for resale by the division of liquor control;	360 361
(20) Applying to purchases of motor courier and freight services made in accordance with department of administrative services rules;	362 363 364
(21) Applying to purchases from the United States postal service and purchases of stamps and postal meter replenishment from vendors at rates established by the United States postal service;	365 366 367 368
(22) Applying to purchases of books, periodicals, pamphlets, newspapers, maintenance subscriptions, and other published materials;	369 370 371
(23) Applying to purchases from other state agencies,	372

including state-assisted institutions of higher education or the 373
Ohio history connection; 374

(24) Applying to purchases from a qualified nonprofit 375
agency pursuant to sections 125.60 to 125.6012 ~~or 4115.31 to~~ 376
~~4115.35~~ of the Revised Code; 377

(25) Applying to payments by the department of job and 378
family services to the United States department of health and 379
human services for printing and mailing notices pertaining to 380
the tax refund offset program of the internal revenue service of 381
the United States department of the treasury; 382

(26) Applying to contracts entered into by the department 383
of developmental disabilities under section 5123.18 of the 384
Revised Code; 385

(27) Applying to payments made by the department of mental 386
health and addiction services under a physician recruitment 387
program authorized by section 5119.185 of the Revised Code; 388

(28) Applying to contracts entered into with persons by 389
the director of commerce for unclaimed funds collection and 390
remittance efforts as provided in division (G) of section 169.03 391
of the Revised Code. The director shall keep an itemized 392
accounting of unclaimed funds collected by those persons and 393
amounts paid to them for their services. 394

(29) Applying to purchases made by a state institution of 395
higher education in accordance with the terms of a contract 396
between the vendor and an inter-university purchasing group 397
comprised of purchasing officers of state institutions of higher 398
education; 399

(30) Applying to the department of medicaid's purchases of 400
health assistance services under the children's health insurance 401

program; 402

(31) Applying to payments by the attorney general from the 403
reparations fund to hospitals and other emergency medical 404
facilities for performing medical examinations to collect 405
physical evidence pursuant to section 2907.28 of the Revised 406
Code; 407

(32) Applying to contracts with a contracting authority or 408
administrative receiver under division (B) of section 5126.056 409
of the Revised Code; 410

(33) Applying to purchases of goods and services by the 411
department of veterans services in accordance with the terms of 412
contracts entered into by the United States department of 413
veterans affairs; 414

(34) Applying to payments by the superintendent of the 415
bureau of criminal identification and investigation to the 416
federal bureau of investigation for criminal records checks 417
pursuant to section 109.572 of the Revised Code; 418

(35) Applying to contracts entered into by the department 419
of medicaid under section 5164.47 of the Revised Code; 420

(36) Applying to contracts entered into under section 421
5160.12 of the Revised Code; 422

(37) Applying to payments to the Ohio history connection 423
from other state agencies. 424

(E) When determining whether a state agency has reached 425
the cumulative purchase thresholds established in divisions (B) 426
(1) and (2) of this section, the following purchases by such 427
agency shall not be considered: 428

(1) Purchases made through competitive selection or with 429

controlling board approval; 430

(2) Purchases listed in division (D) of this section; 431

(3) For the purposes of the threshold of division (B) (1) 432
of this section only, leases of real estate. 433

(F) A state agency, when exercising direct purchasing 434
authority under this section, shall utilize a selection process 435
that complies with all applicable laws, rules, or regulations of 436
the department of administrative services. 437

(G) As used in this section, "competitive selection," 438
"direct purchasing authority," "purchase," "supplies," and 439
"services" have the same meanings as in section 125.01 of the 440
Revised Code. 441

Sec. 149.10. All boards, commissions, agencies, 442
institutions, and departments in the executive branch of state 443
government shall submit to the auditor of state a copy of each 444
formal internally or independently produced audit report, as 445
well as any management study or report ~~which~~that recommends 446
changes ~~which~~that would affect the auditing system. Pursuant to 447
section 117.43 of the Revised Code, no such report shall be 448
produced without the approval of the auditor of state. 449

Sec. 149.30. The Ohio history connection, chartered by 450
this state as a corporation not for profit to promote a 451
knowledge of history and archaeology, especially of Ohio, and 452
operated continuously in the public interest since 1885, may 453
perform public functions as prescribed by law. 454

The general assembly may appropriate money to the Ohio 455
history connection each biennium to carry out the public 456
functions of the Ohio history connection as enumerated in this 457
section. An appropriation by the general assembly to the Ohio 458

history connection constitutes an offer to contract with the 459
Ohio history connection to carry out those public functions for 460
which appropriations are made. An acceptance by the Ohio history 461
connection of the appropriated funds constitutes an acceptance 462
by the Ohio history connection of the offer and is considered an 463
agreement by the Ohio history connection to perform those 464
functions in accordance with the terms of the appropriation and 465
the law and to expend the funds only for the purposes for which 466
appropriated. The governor may request on behalf of the Ohio 467
history connection, and the controlling board may release, 468
additional funds to the Ohio history connection for survey, 469
salvage, repair, or rehabilitation of an emergency nature for 470
which funds have not been appropriated, and acceptance by the 471
Ohio history connection of those funds constitutes an agreement 472
on the part of the Ohio history connection to expend those funds 473
only for the purpose for which released by the controlling 474
board. 475

The Ohio history connection shall faithfully expend and 476
apply all moneys received from the state to the uses and 477
purposes directed by law and for necessary administrative 478
expenses. If the general assembly appropriates money to the Ohio 479
history connection for grants or subsidies to other entities for 480
their site-related programs, the Ohio history connection, except 481
for good cause, shall distribute the money within ninety days of 482
accepting a grant or subsidy application for the money. 483

The Ohio history connection shall perform the public 484
function of sending notice by ordinary or certified mail to the 485
owner of any property at the time it is listed on the national 486
register of historic places. The Ohio history connection shall 487
accurately record all expenditures of such funds in conformity 488
with generally accepted accounting principles. 489

The auditor of state shall audit all funds and fiscal 490
records of the Ohio history connection. 491

The public functions to be performed by the Ohio history 492
connection shall include all of the following: 493

(A) Creating, supervising, operating, protecting, 494
maintaining, and promoting for public use a system of state 495
memorials, titles to which may reside wholly or in part with 496
this state or wholly or in part with the Ohio history connection 497
as provided in and in conformity to appropriate acts and 498
resolves of the general assembly, and leasing for renewable 499
periods of two years or less, with the advice and consent of the 500
attorney general and the director of administrative services, 501
lands and buildings owned by the state which are in the care, 502
custody, and control of the Ohio history connection, all of 503
which shall be maintained and kept for public use at reasonable 504
hours; 505

(B) Making alterations and improvements, marking, and 506
constructing, reconstructing, protecting, or restoring 507
structures, earthworks, and monuments in its care, and equipping 508
such facilities with appropriate educational maintenance 509
facilities; 510

(C) Serving as the archives administration for the state 511
and its political subdivisions as provided in sections 149.31 to 512
149.42 of the Revised Code; 513

(D) Administering a state historical museum, to be the 514
headquarters of the society and its principal museum and 515
library, which shall be maintained and kept for public use at 516
reasonable hours; 517

(E) Establishing a marking system to identify all 518

designated historic and archaeological sites within the state 519
and marking or causing to be marked historic sites and 520
communities considered by the society to be historically or 521
archaeologically significant; 522

(F) Publishing books, pamphlets, periodicals, and other 523
publications about history, archaeology, and natural science and 524
offering one copy of each regular periodical issue to all public 525
libraries in this state at a reasonable price, which shall not 526
exceed one hundred ten per cent more than the total cost of 527
publication; 528

(G) Engaging in research in history, archaeology, and 529
natural science and providing historical information upon 530
request to all state agencies; 531

(H) Collecting, preserving, and making available by all 532
appropriate means and under approved safeguards all manuscript, 533
print, or near-print library collections and all historical 534
objects, specimens, and artifacts which pertain to the history 535
of Ohio and its people, including the following original 536
documents: Ohio Constitution of 1802; Ohio Constitution of 1851; 537
proposed Ohio Constitution of 1875; design and the letters of 538
patent and assignment of patent for the state flag; S.J.R. 13 539
(1873); S.J.R. 53 (1875); S.J.R. 72 (1875); S.J.R. 50 (1883); 540
H.J.R. 73 (1883); S.J.R. 28 (1885); H.J.R. 67 (1885); S.J.R. 17 541
(1902); S.J.R. 28 (1902); H.J.R. 39 (1902); S.J.R. 23 (1903); 542
H.J.R. 19 (1904); S.J.R. 16 (1905); H.J.R. 41 (1913); H.J.R. 34 543
(1917); petition form (2) (1918); S.J.R. 6 (1921); H.J.R. 5 544
(1923); H.J.R. 40 (1923); H.J.R. 8 (1929); H.J.R. 20 (1929); 545
S.J.R. 4 (1933); petition form (2) (1933); S.J.R. 57 (1936); 546
petition form (1936); H.J.R. 14 (1942); H.J.R. 15 (1944); H.J.R. 547
8 (1944); S.J.R. 6 (1947); petition form (1947); H.J.R. 24 548

(1947); and H.J.R. 48 (1947); 549

(I) Encouraging and promoting the organization and 550
development of county and local historical societies; 551

(J) Providing to Ohio schools such materials as the Ohio 552
history connection may prepare to facilitate the instruction of 553
Ohio history at a reasonable price, which shall not exceed one 554
hundred ten per cent more than the total cost of preparation and 555
delivery; 556

(K) Providing advisory and technical assistance to local 557
societies for the preservation and restoration of historic and 558
archaeological sites; 559

(L) Devising uniform criteria for the designation of 560
historic and archaeological sites throughout the state and 561
advising local historical societies of the criteria and their 562
application; 563

(M) Taking inventory, in cooperation with the Ohio arts 564
council, the Ohio archaeological council, and the archaeological 565
society of Ohio, of significant designated and undesignated 566
state and local sites and keeping an active registry of all 567
designated sites within the state; 568

(N) Contracting with the owners or persons having an 569
interest in designated historic or archaeological sites or 570
property adjacent or contiguous to those sites, or acquiring, by 571
purchase, gift, or devise, easements in those sites or in 572
property adjacent or contiguous to those sites, in order to 573
control or restrict the use of those historic or archaeological 574
sites or adjacent or contiguous property for the purpose of 575
restoring or preserving the historical or archaeological 576
significance or educational value of those sites; 577

(O) Constructing a monument honoring Governor James A. 578
Rhodes, which shall stand on the northeast quadrant of the 579
grounds surrounding the capitol building. The monument shall be 580
constructed with private funds donated to the Ohio history 581
connection and designated for this purpose. No public funds 582
shall be expended to construct this monument. The department of 583
administrative services shall cooperate with the Ohio history 584
connection in carrying out this function and shall maintain the 585
monument in a manner compatible with the grounds of the capitol 586
building. 587

(P) Commissioning a portrait of each departing governor, 588
which shall be displayed in the capitol building. The Ohio 589
history connection may accept private contributions designated 590
for this purpose and, at the discretion of its board of 591
trustees, also may apply for the same purpose funds appropriated 592
by the general assembly to the Ohio history connection pursuant 593
to this section. 594

(Q) Being the custodian of the field notes, maps, records, 595
documents, papers, and implements relating to or used in the 596
survey of the public lands within the state, which were 597
delivered to the executive of this state by the surveyor of the 598
United States at Detroit, by order of the government of the 599
United States, the records of field notes and other records of 600
papers that have been added thereto, the records of deeds and 601
other records or papers relating to the public lands originally 602
deposited with the governor or secretary of state, and the 603
records, maps, plats, papers, documents, and implements relating 604
to the public lands in the Virginia military district in this 605
state, from the United States land office at Chillicothe. These 606
records and files shall be subject to inspection, and the Ohio 607
history connection, on demand and tender of the proper fees, 608

shall furnish certified copies of any of them. 609

(R) Furnishing to the board of education of each school 610
district copies of deeds, leases, field notes, records, and 611
other papers and documents that are in the Ohio history 612
connection's possession, relating to the lands appropriated by 613
congress for the support of schools and ministerial purposes 614
that have been allocated for the benefit of that district, and 615
such copies, when certified by the Ohio history connection, 616
shall be received as competent evidence and shall have the same 617
force and effect as the originals. The Ohio history connection 618
shall charge fees sufficient to defray the cost of preparing 619
copies. 620

(S) Submitting an annual report of its activities, 621
programs, and operations to the governor within two months after 622
the close of each fiscal year of the state. 623

The Ohio history connection, with the help of local 624
historical societies, may compile and maintain a registry of war 625
relics, as defined in section 155.28 of the Revised Code, that 626
are located on public property or on the property of a cemetery 627
association. 628

The Ohio history connection shall not sell, mortgage, 629
transfer, or dispose of historical or archaeological sites to 630
which it has title and in which the state has monetary interest 631
except by action of the general assembly. 632

Money or fines paid to the Ohio history connection under 633
section 155.99 of the Revised Code shall be expended by the Ohio 634
history connection only for the preservation of war relics. 635

In consideration of the public functions performed by the 636
Ohio history connection for the state, employees of the Ohio 637

history connection shall be considered public employees within 638
the meaning of section 145.01 of the Revised Code. 639

Sec. 169.13. (A) (1) All agreements to pay a fee, 640
compensation, commission, or other remuneration to locate, 641
deliver, recover, or assist in the recovery of unclaimed funds 642
reported under section 169.03 of the Revised Code, entered into 643
within two years immediately after the date a report is filed 644
under division (D) of section 169.03 of the Revised Code, are 645
invalid. 646

(2) A person interested in entering into an agreement to 647
locate, deliver, recover, or assist in the recovery of unclaimed 648
funds for remuneration shall not initiate any contact with an 649
owner during the two-year period immediately after the date a 650
report is filed under division (D) of section 169.03 of the 651
Revised Code. Failure to comply with this requirement is grounds 652
for the invalidation of any such agreement between the person 653
and the owner. 654

(B) An agreement entered into any time after such two-year 655
period is valid only if all of the following conditions are met: 656

(1) The aggregate fee, compensation, commission, or other 657
remuneration agreed upon is not in excess of ten per cent of the 658
amount recovered and paid to the owner by the director of budget 659
and management; 660

(2) The agreement is in writing, signed by the owner, and 661
notarized and discloses all of the following items: 662

(a) The name, address, and telephone number of the owner, 663
as shown by the records of the person or entity in possession of 664
the unclaimed funds or contents of a safe deposit box; 665

(b) The name, address, and telephone number of the owner 666

if the owner's name, address, or telephone number are different 667
from the name, address, or telephone number of the owner as 668
shown by the records of the person or entity in possession of 669
the unclaimed funds or contents of a safe deposit box; 670

(c) The nature and value of the unclaimed funds or 671
contents of a safe deposit box; 672

(d) The amount the owner will receive after the fee or 673
compensation has been subtracted; 674

(e) The name and address of the person or entity in 675
possession of the unclaimed funds or contents of a safe deposit 676
box; 677

(f) That the director of budget and management will pay 678
the unclaimed funds directly to the owner or the director of 679
commerce shall deliver the contents of a safe deposit box 680
directly to the owner; 681

(g) That the person agreeing to locate, deliver, recover, 682
or assist in the recovery of the unclaimed funds or contents of 683
a safe deposit box is not an employee or agent of the director 684
of commerce; 685

(h) That the director of commerce is not a party to the 686
agreement; 687

(i) That the person agreeing to locate, deliver, recover, 688
or assist in the recovery of the unclaimed funds or contents of 689
a safe deposit box holds a valid certificate of registration 690
issued by the director under section 169.16 of the Revised Code; 691

(j) The number designated on that certificate of 692
registration and the date the certificate of registration 693
expires. 694

(3) No agreement described in division (B) (2) of this 695
section shall include a power of attorney for the payment of the 696
unclaimed funds or delivery of the contents of a safe deposit 697
box to any person other than the owner of the unclaimed funds or 698
contents of a safe deposit box. 699

(4) If the agreement involves recovery of the contents of 700
a safe deposit box, the agreement stipulates that the person 701
receiving any fee, compensation, commission, or other 702
remuneration for engaging in any activity for the purpose of 703
locating, delivering, recovering, or assisting in the recovery 704
of unclaimed funds or other items stored in a safe deposit box 705
on behalf of any other person shall do all of the following: 706

(a) Make arrangements to have an appraiser and the 707
director of commerce view the contents of the safe deposit box 708
together, at a time mutually agreeable to the appraiser and 709
director; 710

(b) State that the value of the property in the safe 711
deposit box is the amount established by the appraiser who 712
viewed the safe deposit box contents; 713

(c) Base the fee, compensation, commission, or other 714
remuneration for locating, delivering, recovering, or assisting 715
in the recovery of unclaimed funds or other items stored in a 716
safe deposit box on the appraised value established by the 717
appraiser who viewed the safe deposit box contents. 718

(C) No person shall receive a fee, compensation, 719
commission, or other remuneration, or engage in any activity for 720
the purpose of locating, delivering, recovering, or assisting in 721
the recovery of unclaimed funds or contents of a safe deposit 722
box, under an agreement that is invalid under this section. 723

(D) A person who receives any fee, compensation, 724
commission, or other remuneration for engaging in any activity 725
for the purpose of locating, delivering, recovering, or 726
assisting in the recovery of unclaimed funds or other items 727
stored in a safe deposit box on behalf of any other person 728
cannot function as an appraiser of the contents of the safe 729
deposit box for purposes of division (B) (4) of this section. 730

(E) The director shall not recognize or make any delivery 731
and the ~~auditor of state~~ office of budget and management shall 732
not make any payment pursuant to any power of attorney between 733
an owner of the unclaimed funds or contents of a safe deposit 734
box and the person with whom the owner entered into an agreement 735
pursuant to division (B) (2) of this section to locate, deliver, 736
recover, or assist in the recovery of the unclaimed funds or 737
contents of a safe deposit box if that power of attorney is 738
entered into on or after March 23, 2007, and that power of 739
attorney specifically provides for the payment of unclaimed 740
funds or delivery of the contents of a safe deposit box to any 741
person other than the owner of the unclaimed funds or contents 742
of a safe deposit box. Nothing in this section shall be 743
construed as prohibiting the payment of unclaimed funds or 744
delivery of the contents of a safe deposit box to the legal 745
representative of the owner of the unclaimed funds or contents 746
of the safe deposit box. Notwithstanding the definition of 747
"owner" specified in division (C) of section 169.01 of the 748
Revised Code, for purposes of the payment of unclaimed funds or 749
delivery of the contents of the safe deposit box, a person with 750
whom an owner entered into an agreement under division (B) (2) of 751
this section is not a legal representative. 752

Sec. 306.43. (A) The board of trustees of a regional 753
transit authority or any officer or employee designated by such 754

board may make any contract for the purchase of goods or 755
services, the cost of which does not exceed one hundred thousand 756
dollars. When an expenditure, other than for the acquisition of 757
real estate, the discharge of claims, or the acquisition of 758
goods or services under the circumstances described in division 759
(H) of this section, is expected to exceed one hundred thousand 760
dollars, such expenditure shall be made through full and open 761
competition by the use of competitive procedures. The regional 762
transit authority shall use the competitive procedure, as set 763
forth in divisions (B), (C), (D), and (E) of this section, that 764
is most appropriate under the circumstances of the procurement. 765

(B) Competitive sealed bidding is the preferred method of 766
procurement and a regional transit authority shall use that 767
method if all of the following conditions exist: 768

(1) A clear, complete, and adequate description of the 769
goods, services, or work is available; 770

(2) Time permits the solicitation, submission, and 771
evaluation of sealed bids; 772

(3) The award will be made on the basis of price and other 773
price-related factors; 774

(4) It is not necessary to conduct discussions with 775
responding offerors about their bids; 776

(5) There is a reasonable expectation of receiving more 777
than one sealed bid. 778

A regional transit authority shall publish a notice 779
calling for bids once a week for no less than two consecutive 780
weeks in a newspaper of general circulation within the 781
territorial boundaries of the regional transit authority, or as 782
provided in section 7.16 of the Revised Code. A regional transit 783

authority may require that a bidder for any contract other than 784
a construction contract provide a bid guaranty in the form, 785
quality, and amount considered appropriate by the regional 786
transit authority. The board may let the contract to the lowest 787
responsive and responsible bidder. Where fewer than two 788
responsive bids are received, a regional transit authority may 789
negotiate price with the sole responsive bidder or may rescind 790
the solicitation and procure under division (H) (2) of this 791
section. 792

(C) A regional transit authority may use two-step 793
competitive bidding, consisting of a technical proposal and a 794
separate, subsequent sealed price bid from those submitting 795
acceptable technical proposals, if both of the following 796
conditions exist: 797

(1) A clear, complete, and adequate description of the 798
goods, services, or work is not available, but definite criteria 799
exist for the evaluation of technical proposals; 800

(2) It is necessary to conduct discussions with responding 801
offerors. 802

A regional transit authority shall publish a notice 803
calling for technical proposals once a week for no less than two 804
consecutive weeks in a newspaper of general circulation within 805
the territorial boundaries of the regional transit authority, or 806
as provided in section 7.16 of the Revised Code. A regional 807
transit authority may require a bid guaranty in the form, 808
quality, and amount the regional transit authority considers 809
appropriate. The board may let the contract to the lowest 810
responsive and responsible bidder. Where fewer than two 811
responsive and responsible bids are received, a regional transit 812
authority may negotiate price with the sole responsive and 813

responsible bidder or may rescind the solicitation and procure 814
under division (H) (2) of this section. 815

(D) A regional transit authority shall make a procurement 816
by competitive proposals if competitive sealed bidding or two- 817
step competitive bidding is not appropriate. 818

A regional transit authority shall publish a notice 819
calling for proposals once a week for no less than two 820
consecutive weeks in a newspaper of general circulation within 821
the territorial boundaries of the regional transit authority, or 822
as provided in section 7.16 of the Revised Code. A regional 823
transit authority may require a proposal guaranty in the form, 824
quality, and amount considered appropriate by the regional 825
transit authority. The board may let the contract to the 826
proposer making the offer considered most advantageous to the 827
authority. Where fewer than two competent proposals are 828
received, a regional transit authority may negotiate price and 829
terms with the sole proposer or may rescind the solicitation and 830
procure under division (H) (2) of this section. 831

(E) (1) A regional transit authority shall procure the 832
services of an architect or engineer in the manner prescribed by 833
the "Federal Mass Transportation Act of 1987," Public Law No. 834
100-17, section 316, 101 Stat. 227, 232-234, 49 U.S.C.A. app. 835
1608 and the services of a construction manager in the manner 836
prescribed by sections 9.33 to 9.332 of the Revised Code. 837

(2) A regional transit authority may procure revenue 838
rolling stock in the manner prescribed by division (B), (C), or 839
(D) of this section. 840

(3) All contracts for construction in excess of one 841
hundred thousand dollars shall be made only after the regional 842

transit authority has published a notice calling for bids once a 843
week for two consecutive weeks in a newspaper of general 844
circulation within the territorial boundaries of the regional 845
transit authority, or as provided in section 7.16 of the Revised 846
Code. The board may award a contract to the lowest responsive 847
and responsible bidder. Where only one responsive and 848
responsible bid is received, the regional transit authority may 849
negotiate price with the sole responsive bidder or may rescind 850
the solicitation. The regional transit authority shall award 851
construction contracts in accordance with sections 153.12 to 852
153.14 and 153.54 of the Revised Code. Divisions (B) and (C) of 853
this section shall not apply to the award of contracts for 854
construction. 855

(F) All contracts involving expenditures in excess of one 856
hundred thousand dollars shall be in writing and shall be 857
accompanied by or shall refer to plans and specifications for 858
the work to be done. The plans and specifications shall at all 859
times be made and considered part of the contract. For all 860
contracts other than construction contracts, a regional transit 861
authority may require performance, payment, or maintenance 862
guaranties or any combination of such guaranties in the form, 863
quality, and amount it considers appropriate. The contract shall 864
be approved by the board and signed on behalf of the regional 865
transit authority and by the contractor. 866

(G) In making a contract, a regional transit authority may 867
give preference to goods produced in the United States in 868
accordance with the Buy America requirements in the "Surface 869
Transportation Assistance Act of 1982," Public Law No. 97-424, 870
section 165, 96 Stat. 2097, 23 U.S.C.A. 101 note, as amended, 871
and the rules adopted thereunder. The regional transit authority 872
also may give preference to providers of goods produced in and 873

services provided in labor surplus areas as defined by the 874
United States department of labor in 41 U.S.C.A. 401 note, 875
Executive Order No. 12073, August 16, 1978, 43 Fed. Reg. 36873, 876
as amended. 877

(H) Competitive procedures under this section are not 878
required in any of the following circumstances: 879

(1) The board of trustees of a regional transit authority, 880
by a two-thirds affirmative vote of its members, determines that 881
a real and present emergency exists under any of the following 882
conditions, and the board enters its determination and the 883
reasons for it in its proceedings: 884

(a) Affecting safety, welfare, or the ability to deliver 885
transportation services; 886

(b) Arising out of an interruption of contracts essential 887
to the provision of daily transit services; 888

(c) Involving actual physical damage to structures, 889
supplies, equipment, or property. 890

(2) The purchase consists of goods or services, or any 891
combination thereof, and after reasonable inquiry the board or 892
any officer or employee the board designates finds that only one 893
source of supply is reasonably available. 894

(3) The expenditure is for a renewal or renegotiation of a 895
lease or license for telecommunications or electronic data 896
processing equipment, services, or systems, or for the upgrade 897
of such equipment, services, or systems, or for the maintenance 898
thereof as supplied by the original source or its successors or 899
assigns. 900

(4) The purchase of goods or services is made from another 901

political subdivision, public agency, public transit system, 902
regional transit authority, the state, or the federal 903
government, or as a third-party beneficiary under a state or 904
federal procurement contract, or as a participant in a 905
department of administrative services contract under division 906
(B) of section 125.04 of the Revised Code. 907

(5) The sale and leaseback or lease and leaseback of 908
transit facilities is made as provided in division (AA) of 909
section 306.35 of the Revised Code. 910

(6) The purchase substantially involves services of a 911
personal, professional, highly technical, or scientific nature, 912
including but not limited to the services of an attorney, 913
physician, surveyor, appraiser, investigator, court reporter, 914
adjuster, advertising consultant, or licensed broker, or 915
involves the special skills or proprietary knowledge required 916
for the servicing of specialized equipment owned by the regional 917
transit authority. 918

(7) Services or supplies are available from a qualified 919
nonprofit agency pursuant to sections ~~4115.31-125.60~~ to ~~4115.35-~~ 920
125.6012 of the Revised Code. 921

(8) The purchase consists of the product or services of a 922
public utility. 923

(9) The purchase is for the services of individuals with 924
disabilities to work in the authority's commissaries or 925
cafeterias, and those individuals are supplied by a nonprofit 926
corporation or association whose purpose is to assist 927
individuals with disabilities, whether or not that corporation 928
or association is funded entirely or in part by the federal 929
government, or the purchase is for services provided by a 930

nonprofit corporation or association whose purpose is to assist 931
individuals with disabilities, whether or not that corporation 932
or association is funded entirely or in part by the federal 933
government. For purposes of division (H) (9) of this section, 934
"disability" has the same meaning as in section 4112.01 of the 935
Revised Code. 936

(I) A regional transit authority may enter into blanket 937
purchase agreements for purchases of maintenance, operating, or 938
repair goods or services where the item cost does not exceed 939
five hundred dollars and the annual expenditure does not exceed 940
one hundred thousand dollars. 941

(J) Nothing contained in this section prohibits a regional 942
transit authority from participating in intergovernmental 943
cooperative purchasing arrangements. 944

(K) Except as otherwise provided in this chapter, a 945
regional transit authority shall make a sale or other 946
disposition of property through full and open competition. 947
Except as provided in division (L) of this section, all 948
dispositions of personal property and all grants of real 949
property for terms exceeding five years shall be made by public 950
auction or competitive procedure. 951

(L) The competitive procedures required by division (K) of 952
this section are not required in any of the following 953
circumstances: 954

(1) The grant is a component of a joint development 955
between public and private entities and is intended to enhance 956
or benefit public transit. 957

(2) The grant of a limited use or of a license affecting 958
land is made to an owner of abutting real property. 959

(3) The grant of a limited use is made to a public utility. 960
961

(4) The grant or disposition is to a department of the federal or state government, to a political subdivision of the state, or to any other governmental entity. 962
963
964

(5) Used equipment is traded on the purchase of equipment and the value of the used equipment is a price-related factor in the basis for award for the purchase. 965
966
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(6) The value of the personal property is such that competitive procedures are not appropriate and the property either is sold at its fair market value or is disposed of by gift to a nonprofit entity having the general welfare or education of the public as one of its principal objects. 968
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(M) The board of trustees of a regional transit authority, when making a contract funded exclusively by state or local moneys or any combination thereof, shall make a good faith effort to use disadvantaged business enterprise participation to the same extent required under Section 105(f) of the "Surface Transportation Assistance Act of 1982," Public Law No. 97-424, 96 Stat. 2100, and Section 106(c) of the "Surface Transportation and Uniform Relocation Assistance Act of 1987," Public Law No. 100-17, 101 Stat. 145, and the rules adopted thereunder. 973
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(N) As used in this section: 982

(1) "Goods" means all things, including specially manufactured goods, that are movable at the time of identification to the contract for sale other than the money in which the price is to be paid, investment securities, and things in action. "Goods" also includes other identified things attached to realty as described in section 1302.03 of the 983
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988

Revised Code. 989

(2) "Services" means the furnishing of labor, time, or 990
effort by a contractor, not involving the delivery of goods or 991
reports other than goods or reports that are merely incidental 992
to the required performance, including but not limited to 993
insurance, bonding, or routine operation, routine repair, or 994
routine maintenance of existing structures, buildings, real 995
property, or equipment, but does not include employment 996
agreements, collective bargaining agreements, or personal 997
services. 998

(3) "Construction" means the process of building, 999
altering, repairing, improving, painting, decorating, or 1000
demolishing any structure or building, or other improvements of 1001
any kind to any real property owned or leased by a regional 1002
transit authority. 1003

(4) "Full and open competition" has the same meaning as in 1004
the "Office of Federal Procurement Policy Act," Public Law No. 1005
98-369, section 2731, 98 Stat. 1195 (1984), 41 U.S.C.A. 403. 1006

(5) A bidder is "responsive" if, applying the criteria of 1007
division (A) of section 9.312 of the Revised Code, the bidder is 1008
"responsive" as described in that section. 1009

(6) A bidder is "responsible" if, applying the criteria of 1010
division (B) of section 9.312 of the Revised Code and of the 1011
"Office of Federal Procurement Policy Act," Public Law No. 98- 1012
369, section 2731, 98 Stat. 1195 (1984), 41 U.S.C.A. 403, the 1013
bidder is "responsible" as described in those sections. 1014

Sec. 307.86. Anything to be purchased, leased, leased with 1015
an option or agreement to purchase, or constructed, including, 1016
but not limited to, any product, structure, construction, 1017

reconstruction, improvement, maintenance, repair, or service, 1018
except the services of an accountant, architect, attorney at 1019
law, physician, professional engineer, construction project 1020
manager, consultant, surveyor, or appraiser, by or on behalf of 1021
the county or contracting authority, as defined in section 1022
307.92 of the Revised Code, at a cost in excess of the amount 1023
specified in section 9.17 of the Revised Code, except as 1024
otherwise provided in division (D) of section 713.23 and in 1025
sections 9.48, 125.04, 125.60 to 125.6012, 307.022, 307.041, 1026
307.861, 339.05, 340.036, ~~4115.31-125.60~~ to ~~4115.35~~125.6012, 1027
5119.44, 5513.01, 5543.19, 5713.01, and 6137.05 of the Revised 1028
Code, shall be obtained through competitive bidding. No 1029
purchase, lease, project, or other transaction subject to this 1030
section shall be divided into component parts, separate 1031
projects, or separate items of work in order to avoid the 1032
requirements of this section. However, competitive bidding is 1033
not required when any of the following applies: 1034

(A) The board of county commissioners, by a unanimous vote 1035
of its members, makes a determination that a real and present 1036
emergency exists, and that determination and the reasons for it 1037
are entered in the minutes of the proceedings of the board, when 1038
any of the following applies: 1039

(1) The estimated cost is less than one hundred twenty- 1040
five thousand dollars. 1041

(2) There is actual physical disaster to structures, radio 1042
communications equipment, or computers. 1043

(3) The product to be purchased is personal protective 1044
equipment and the purchase is completed during the period of the 1045
emergency declared by Executive Order 2020-01D, issued on March 1046
9, 2020. 1047

For purposes of this division: 1048

"Personal protective equipment" means equipment worn to 1049
minimize exposure to hazards that cause workplace injuries and 1050
illnesses. 1051

"Unanimous vote" means all three members of a board of 1052
county commissioners when all three members are present, or two 1053
members of the board if only two members, constituting a quorum, 1054
are present. 1055

Whenever a contract of purchase, lease, or construction is 1056
exempted from competitive bidding under division (A) (1) of this 1057
section because the estimated cost is less than one hundred 1058
twenty-five thousand dollars, but the estimated cost is the 1059
amount specified in section 9.17 of the Revised Code or more, 1060
the county or contracting authority shall solicit informal 1061
estimates from no fewer than three persons who could perform the 1062
contract, before awarding the contract. With regard to each such 1063
contract, the county or contracting authority shall maintain a 1064
record of such estimates, including the name of each person from 1065
whom an estimate is solicited. The county or contracting 1066
authority shall maintain the record for the longer of at least 1067
one year after the contract is awarded or the amount of time the 1068
federal government requires. 1069

(B) (1) The purchase consists of supplies or a replacement 1070
or supplemental part or parts for a product or equipment owned 1071
or leased by the county, and the only source of supply for the 1072
supplies, part, or parts is limited to a single supplier. 1073

(2) The purchase consists of services related to 1074
information technology, such as programming services, that are 1075
proprietary or limited to a single source. 1076

(C) The purchase is from the federal government, the 1077
state, another county or contracting authority of another 1078
county, or a board of education, educational service center, 1079
township, or municipal corporation. 1080

(D) The purchase is made by a county department of job and 1081
family services under section 329.04 of the Revised Code and 1082
consists of family services duties or workforce development 1083
activities or is made by a county board of developmental 1084
disabilities under section 5126.05 of the Revised Code and 1085
consists of program services, such as direct and ancillary 1086
client services, child care, case management services, 1087
residential services, and family resource services. 1088

(E) The purchase consists of criminal justice services, 1089
social services programs, family services, or workforce 1090
development activities by the board of county commissioners from 1091
nonprofit corporations or associations under programs funded by 1092
the federal government or by state grants. 1093

(F) The purchase consists of any form of an insurance 1094
policy or contract authorized to be issued under Title XXXIX of 1095
the Revised Code or any form of health care plan authorized to 1096
be issued under Chapter 1751. of the Revised Code, or any 1097
combination of such policies, contracts, plans, or services that 1098
the contracting authority is authorized to purchase, and the 1099
contracting authority does all of the following: 1100

(1) Determines that compliance with the requirements of 1101
this section would increase, rather than decrease, the cost of 1102
the purchase; 1103

(2) Requests issuers of the policies, contracts, plans, or 1104
services to submit proposals to the contracting authority, in a 1105

form prescribed by the contracting authority, setting forth the 1106
coverage and cost of the policies, contracts, plans, or services 1107
as the contracting authority desires to purchase; 1108

(3) Negotiates with the issuers for the purpose of 1109
purchasing the policies, contracts, plans, or services at the 1110
best and lowest price reasonably possible. 1111

(G) The purchase consists of computer hardware, software, 1112
or consulting services that are necessary to implement a 1113
computerized case management automation project administered by 1114
the Ohio prosecuting attorneys association and funded by a grant 1115
from the federal government. 1116

(H) Child care services are purchased for provision to 1117
county employees. 1118

(I) (1) Property, including land, buildings, and other real 1119
property, is leased for offices, storage, parking, or other 1120
purposes, and all of the following apply: 1121

(a) The contracting authority is authorized by the Revised 1122
Code to lease the property. 1123

(b) The contracting authority develops requests for 1124
proposals for leasing the property, specifying the criteria that 1125
will be considered prior to leasing the property, including the 1126
desired size and geographic location of the property. 1127

(c) The contracting authority receives responses from 1128
prospective lessors with property meeting the criteria specified 1129
in the requests for proposals by giving notice in a manner 1130
substantially similar to the procedures established for giving 1131
notice under section 307.87 of the Revised Code. 1132

(d) The contracting authority negotiates with the 1133

prospective lessors to obtain a lease at the best and lowest 1134
price reasonably possible considering the fair market value of 1135
the property and any relocation and operational costs that may 1136
be incurred during the period the lease is in effect. 1137

(2) The contracting authority may use the services of a 1138
real estate appraiser to obtain advice, consultations, or other 1139
recommendations regarding the lease of property under this 1140
division. 1141

(J) The purchase is made pursuant to section 5139.34 or 1142
sections 5139.41 to 5139.46 of the Revised Code and is of 1143
programs or services that provide case management, treatment, or 1144
prevention services to any felony or misdemeanor delinquent, 1145
unruly youth, or status offender under the supervision of the 1146
juvenile court, including, but not limited to, community 1147
residential care, day treatment, services to children in their 1148
home, or electronic monitoring. 1149

(K) The purchase is made by a public children services 1150
agency pursuant to section 307.92 or 5153.16 of the Revised Code 1151
and consists of family services, programs, or ancillary services 1152
that provide case management, prevention, or treatment services 1153
for children at risk of being or alleged to be abused, 1154
neglected, or dependent children. 1155

(L) The purchase is to obtain the services of emergency 1156
medical service organizations under a contract made by the board 1157
of county commissioners pursuant to section 307.05 of the 1158
Revised Code with a joint emergency medical services district. 1159

(M) The county contracting authority determines that the 1160
use of competitive sealed proposals would be advantageous to the 1161
county and the contracting authority complies with section 1162

307.862 of the Revised Code. 1163

(N) The purchase consists of used supplies and is made at 1164
a public auction. 1165

Any issuer of policies, contracts, plans, or services 1166
listed in division (F) of this section and any prospective 1167
lessor under division (I) of this section may have the issuer's 1168
or prospective lessor's name and address, or the name and 1169
address of an agent, placed on a special notification list to be 1170
kept by the contracting authority, by sending the contracting 1171
authority that name and address. The contracting authority shall 1172
send notice to all persons listed on the special notification 1173
list. Notices shall state the deadline and place for submitting 1174
proposals. The contracting authority shall mail the notices at 1175
least six weeks prior to the deadline set by the contracting 1176
authority for submitting proposals. Every five years the 1177
contracting authority may review this list and remove any person 1178
from the list after mailing the person notification of that 1179
action. 1180

Any contracting authority that negotiates a contract under 1181
division (F) of this section shall request proposals and 1182
negotiate with issuers in accordance with that division at least 1183
every three years from the date of the signing of such a 1184
contract, unless the parties agree upon terms for extensions or 1185
renewals of the contract. Such extension or renewal periods 1186
shall not exceed six years from the date the initial contract is 1187
signed. 1188

Any real estate appraiser employed pursuant to division 1189
(I) of this section shall disclose any fees or compensation 1190
received from any source in connection with that employment. 1191

As used in division (N) of this section, "supplies" means 1192
any personal property including equipment, materials, and other 1193
tangible assets. 1194

Sec. 308.13. (A) The board of trustees of a regional 1195
airport authority or any officer or employee designated by such 1196
board may make without competitive bidding any contract for any 1197
purchase, lease, lease with option or agreement to purchase any 1198
property, or any construction contract for any work, the cost of 1199
which shall not exceed the amount specified in section 9.17 of 1200
the Revised Code. Any purchase, lease, lease with option or 1201
agreement to purchase, or construction contract in excess of the 1202
amount specified in section 9.17 of the Revised Code shall 1203
require that a notice calling for bids be published once a week 1204
for not less than two consecutive weeks preceding the day of the 1205
opening of the bids in a newspaper of general circulation within 1206
the territorial boundaries of the regional airport authority. 1207
The regional airport authority also may cause notice to be 1208
inserted in trade papers or other publications designated by it 1209
or to be distributed by electronic means, including posting the 1210
notice on the internet site on the world wide web of the 1211
regional airport authority. If the contracting authority posts 1212
the notice on that internet web site, the requirement that a 1213
second notice be published in a newspaper of general circulation 1214
within the territorial boundaries of the regional airport 1215
authority does not apply provided the first notice published in 1216
that newspaper meets all of the following requirements: 1217

(1) It is published at least two weeks prior to the day of 1218
the opening of the bids. 1219

(2) It includes a statement that the notice is posted on 1220
the internet site on the world wide web of the regional airport 1221

authority. 1222

(3) It includes the internet address of the internet site 1223
on the world wide web of the regional airport authority. 1224

(4) It includes instructions describing how the notice may 1225
be accessed on the internet site on the world wide web of the 1226
regional airport authority. 1227

No purchase, lease, project, or other transaction subject 1228
to this section shall be divided into component parts, separate 1229
projects, or separate items of work in order to avoid the 1230
requirements of this section. 1231

If the bid is for a contract for the construction, 1232
demolition, alteration, repair, or reconstruction of an 1233
improvement, it shall meet the requirements of section 153.54 of 1234
the Revised Code. If the bid is for any other contract 1235
authorized by this section, it shall be accompanied by a good 1236
and approved bond with ample security conditioned on the 1237
carrying out of the contract as determined by the board. The 1238
board may let the contract to the lowest and best bidder. Such 1239
contract shall be in writing and shall be accompanied by or 1240
shall refer to plans and specifications for the work to be done, 1241
as approved by the board. The plans and specifications at all 1242
times shall be made and considered part of the contract. The 1243
contract shall be approved by the board and signed by its chief 1244
executive officer and by the contractor, and shall be executed 1245
in duplicate. 1246

(B) The competitive bidding procedures described in 1247
division (A) of this section do not apply in any of the 1248
following circumstances: 1249

(1) The board of trustees of a regional airport authority, 1250

by a majority vote of its members present at any meeting, 1251
determines that a real and present emergency exists under any of 1252
the following conditions, and the board enters its determination 1253
and the reasons for it in its proceedings: 1254

(a) Affecting safety, welfare, or the ability to deliver 1255
services; 1256

(b) Arising out of an interruption of contracts essential 1257
to the provision of daily air services and other services 1258
related to the airport; 1259

(c) Involving actual physical damage to structures, 1260
supplies, equipment, or property requiring immediate repair or 1261
replacement. 1262

(2) The purchase consists of goods or services, or any 1263
combination thereof, and after reasonable inquiry the board or 1264
any officer or designee of the board finds that only one source 1265
of supply is reasonably available. 1266

(3) The expenditure is for a renewal or renegotiation of a 1267
lease or license for telecommunications or informational 1268
technology equipment, services, or systems, or for the upgrade 1269
of such equipment, services, or systems, or for the maintenance 1270
thereof as supplied by the original source or its successors or 1271
assigns. 1272

(4) The purchase of goods or services is made from another 1273
political subdivision, public agency, public transit system, 1274
regional transit authority, the state, or the federal 1275
government, or as a third-party beneficiary under a state or 1276
federal procurement contract, or as a participant in a 1277
department of administrative services contract under division 1278
(B) of section 125.04 of the Revised Code or under an approved 1279

purchasing plan of this state. 1280

(5) The purchase substantially involves services of a 1281
personal, professional, highly technical, or scientific nature, 1282
including the services of an attorney, physician, engineer, 1283
architect, surveyor, appraiser, investigator, adjuster, 1284
advertising consultant, or licensed broker, or involves the 1285
special skills or proprietary knowledge required for the 1286
operation of the airport owned by the regional transit 1287
authority. 1288

(6) Services or supplies are available from a qualified 1289
nonprofit agency pursuant to sections ~~4115.31-125.60~~ to ~~4115.35-~~ 1290
125.6012 of the Revised Code. 1291

(7) The purchase consists of the product or services of a 1292
public utility. 1293

Sec. 317.06. (A) Each county recorder who is newly elected 1294
to a full term of office shall attend and successfully complete 1295
at least fifteen hours of continuing education courses during 1296
the first year of the recorder's term of office and complete at 1297
least another eight hours of such courses each year of the 1298
remaining term. Each county recorder who is elected to a 1299
subsequent term of office shall attend and successfully complete 1300
at least eight hours of such courses in each year of any 1301
subsequent term of office. To be counted toward the continuing 1302
education hours required by this section, a course must be 1303
approved by the Ohio recorders' association. Any county recorder 1304
who teaches an approved course shall be entitled to credit for 1305
the course in the same manner as if the county recorder had 1306
attended the course. 1307

The Ohio recorders' association shall record and, upon 1308

request, verify the completion of required course work for each 1309
county recorder and issue a statement to each county recorder of 1310
the number of hours of continuing education the county recorder 1311
has successfully completed. Each year the association shall send 1312
a list of the continuing education courses, and the number of 1313
hours each county recorder has successfully completed, to the 1314
auditor of state and shall provide a copy of this list to any 1315
other individual who requests it. 1316

The association shall issue a "failure to complete notice" 1317
to any county recorder required to complete continuing education 1318
courses under this section who fails to successfully complete at 1319
least fifteen hours of continuing education courses during the 1320
first year of the county recorder's first term of office or to 1321
complete a total of at least thirty-nine hours of such courses, 1322
including the fifteen hours completed in the first year of the 1323
first term, by the end of that term. The association shall issue 1324
a "failure to complete notice" to any county recorder required 1325
to complete continuing education courses under this section who 1326
fails to successfully complete at least eight hours of 1327
continuing education courses each year of any subsequent term of 1328
office or to complete a total of at least thirty-two hours of 1329
such courses, by the end of that subsequent term. The notice is 1330
for informational purposes only and does not affect any 1331
individual's ability to hold the office of county recorder. 1332

The county recorder shall retain the documentation of any 1333
initial or continuing education courses completed. The auditor 1334
of state shall audit for compliance with this section. 1335

(B) The costs the county recorder must incur to meet the 1336
requirements of division (A) of this section, including 1337
registration fees, lodging and meal expenses, and travel 1338

expenses shall be paid from the county recorder's technology 1339
fund, if such a fund has been established under section 317.321 1340
of the Revised Code. 1341

Sec. 317.20. (A) When, in the opinion of the board of 1342
county commissioners, sectional indexes are needed and it so 1343
directs, in addition to the indexes provided for in section 1344
317.18 of the Revised Code, the board may provide for making, in 1345
books prepared for that purpose, sectional indexes to the 1346
records of all real estate in the county beginning with some 1347
designated year and continuing through the period of years that 1348
the board specifies. The sectional indexes shall place under the 1349
heads of the original surveyed sections or surveys, parts of a 1350
section or survey, squares, subdivisions, permanent parcel 1351
numbers provided for under section 319.28 of the Revised Code, 1352
or lots, on the left-hand page or on the upper portion of that 1353
page of the index book, the name of the grantor, then the name 1354
of the grantee, then the number and page of the record in which 1355
the instrument is found recorded, then the character of the 1356
instrument, and then a pertinent description of the interest in 1357
property conveyed by the deed, lease, or assignment of lease, 1358
and shall place under similar headings on the right-hand page or 1359
on the lower portion of that page of the index book, beginning 1360
at the bottom, all the mortgages, liens, notices provided for in 1361
sections 5301.51, 5301.52, and 5301.56 of the Revised Code, or 1362
other encumbrances affecting the real estate. 1363

(B) The compensation for the services rendered under this 1364
section shall be paid from the general revenue fund of the 1365
county, and no additional levy shall be made in consequence of 1366
the services. 1367

(C) If the board of county commissioners decides to have 1368

sectional indexes made, it shall advertise for three consecutive 1369
weeks for sealed proposals to do the work provided for in this 1370
section, using at least one of the following methods: 1371

(1) In the print or digital edition of a newspaper of 1372
general circulation within the county; 1373

(2) On the official public notice web site established 1374
under section 125.182 of the Revised Code; 1375

(3) On the web site and social media account of the 1376
county. 1377

The board shall contract with the lowest and best bidder, 1378
and shall require the successful bidder to give a bond for the 1379
faithful performance of the contract in the sum that the board 1380
fixes. ~~The work shall be done to the acceptance of the auditor~~ 1381
~~of state upon allowance by the board.~~ The board may reject any 1382
and all bids for the work, provided that no more than five cents 1383
shall be paid for each entry of each tract or lot of land. 1384

(D) When the sectional indexes are brought up and 1385
completed, the county recorder shall maintain the indexes and 1386
comply with division (E) of this section in connection with 1387
registered land. 1388

(E) (1) As used in division (E) of this section, "housing 1389
accommodations" and "restrictive covenant" have the same 1390
meanings as in section 4112.01 of the Revised Code. 1391

(2) In connection with any transfer of registered land 1392
that occurs on and after March 30, 1999, in accordance with 1393
Chapters 5309. and 5310. of the Revised Code, the county 1394
recorder shall delete from the sectional indexes maintained 1395
under this section all references to any restrictive covenant 1396
that appears to apply to the transferred registered land, if any 1397

inclusion of the restrictive covenant in a transfer, rental, or 1398
lease of housing accommodations, any honoring or exercising of 1399
the restrictive covenant, or any attempt to honor or exercise 1400
the restrictive covenant constitutes an unlawful discriminatory 1401
practice under division (H) (9) of section 4112.02 of the Revised 1402
Code. 1403

Sec. 319.04. (A) Each county auditor who is elected to a 1404
full term of office shall attend and successfully complete at 1405
least sixteen hours of continuing education courses during the 1406
first year of the auditor's term of office, and complete at 1407
least another eight hours of such courses by the end of that 1408
term. Each such county auditor shall include at least two hours 1409
of ethics and substance-abuse training in the total twenty-four 1410
hours of required courses. To be counted toward the twenty-four 1411
hours required by this section, a course must be approved by the 1412
county auditors association of Ohio. Any county auditor who 1413
teaches an approved course shall be entitled to credit for the 1414
course in the same manner as if the county auditor had attended 1415
the course. 1416

That association shall record and, upon request, verify 1417
the completion of required course work for each county auditor, 1418
and issue a statement to each county auditor of the number of 1419
hours of continuing education the county auditor has 1420
successfully completed. Each year the association shall send a 1421
list of the continuing education courses, and the number of 1422
hours each county auditor has successfully completed, to the 1423
auditor of state and the tax commissioner, and shall provide a 1424
copy of this list to any other individual who requests it. 1425

~~The auditor of state shall issue a certificate of 1426~~
~~completion to each county auditor who completes the continuing 1427~~

~~education courses required by this section. The auditor of state~~ 1428
~~association shall issue a "notice of "failure to complete" to~~ 1429
~~any county auditor required to complete continuing education~~ 1430
~~courses under this section who fails to successfully complete at~~ 1431
~~least sixteen hours of continuing education courses during the~~ 1432
~~first year of the county auditor's term of office or to complete~~ 1433
~~a total of at least twenty-four hours of such courses by the end~~ 1434
~~of that term. This notice is for informational purposes only and~~ 1435
~~does not affect any individual's ability to hold the office of~~ 1436
~~county auditor.~~ 1437

The county auditor shall retain the documentation of any 1438
initial or continuing education courses completed. The auditor 1439
of state shall audit for compliance with this section. 1440

(B) Each board of county commissioners shall approve, from 1441
money appropriated to the county auditor, a reasonable amount 1442
requested by the county auditor of its county to cover the costs 1443
the county auditor must incur to meet the requirements of 1444
division (A) of this section, including registration fees, 1445
lodging and meal expenses, and travel expenses. 1446

Sec. 321.03. (A) At the request of the county treasurer, a 1447
board of county commissioners may enter into a contract with any 1448
financial institution under which the financial institution, in 1449
accordance with the terms of the contract, receives at a post 1450
office box any type of payment or fee owed or payable to the 1451
county, opens the mail delivered to that box, processes the 1452
checks and other payments received in such mail and deposits 1453
them into the treasurer's account, and provides the county 1454
treasurer daily receipt information with respect to such 1455
payments. The contract may provide for the financial institution 1456
to receive at the post office box those payments and fees 1457

specifically named in the contract or all payments and fees 1458
payable to the county, including, but not limited to, utility, 1459
sewer, water, refuse collection, waste disposal, and airport 1460
fees, but in any case excluding taxes. The contract shall not be 1461
entered into unless: 1462

~~(A) There is attached to the contract a certification by 1463~~
~~the auditor of state that the financial institution and the 1464~~
~~treasurer have given assurances satisfactory to the auditor of 1465~~
~~state that the records of the financial institution, to the 1466~~
~~extent that they relate to payments covered by the contract, 1467~~
~~shall be subject to examination by the auditor of state to the 1468~~
~~same extent as if the services that the financial institution 1469~~
~~has agreed to perform were being performed by the treasurer. 1470~~

~~(B)~~ (1) The contract is awarded in accordance with sections 1471
307.86 to 307.92 of the Revised Code. 1472

~~(C)~~ (2) The treasurer's surety bond includes within its 1473
coverage any loss that might occur as the result of the 1474
contract. 1475

~~(D)~~ (3) The provisions of the contract do not conflict with 1476
accounting and reporting requirements prescribed by the auditor 1477
of state. 1478

(B) The records of the financial institution are subject 1479
to examination by the auditor of state to the same extent as if 1480
the services that the financial institution has agreed to 1481
perform were being performed by the treasurer. 1482

Sec. 501.09. The lessee of land appropriated for 1483
ministerial purposes which land is leased for ninety-nine years, 1484
renewable forever, or the lessee of such land the lease of which 1485
has been renewed for a like term may purchase the fee simple 1486

title to the land for an amount equal to the rent for one year. 1487
The receipt of all rents due and an amount equal to the rent for 1488
one year from a lessee is deemed an offer to purchase the land, 1489
which offer the board of education of the school district for 1490
whose benefit the land has been allocated shall accept. The 1491
school board shall cancel the lease and prepare a deed in fee 1492
simple to the land, which the governor shall execute and the 1493
secretary of state shall countersign. 1494

The lessee of land appropriated for school purposes which 1495
land is leased for ninety-nine years, renewable forever, or the 1496
lessee of land the lease of which has been renewed for a like 1497
term may purchase the fee simple title to the land for an amount 1498
equal to the quotient of the annual rent divided by five one- 1499
hundredths. Upon receipt of that amount, if all unpaid rent due 1500
from the lessee for past years has been paid, the school board 1501
shall cancel the lease, and the ~~auditor of state~~ department of 1502
administrative services shall prepare a deed in fee simple to 1503
the land, which the governor shall execute and the secretary of 1504
state shall countersign. 1505

Moneys received from the sale of any land shall be paid to 1506
the school district for whose benefit the land has been 1507
allocated. 1508

Sec. 501.11. When the successful bidder at the sale 1509
provided in this chapter makes payment to the school district 1510
selling the land, the school district shall certify receipt of 1511
such payment to the ~~auditor of state~~ department of administrative 1512
services. Following the payment to the school district, the 1513
~~auditor of state~~ department of administrative services shall 1514
prepare a deed, conveying such lands in fee simple to the 1515
successful bidder, and deliver it to the governor, together with 1516

his certificate, under the seal of the auditor of state, a 1517
certification signed by the director of administrative services 1518
that all papers required by law have been properly filed, that 1519
the proceedings are according to law, and that the purchase 1520
money is fully paid. When signed by the governor, countersigned 1521
by the secretary of state, and sealed with the great seal of the 1522
state, such deed shall be returned to the ~~auditor of state who~~ 1523
department of administrative services, which shall deliver it to 1524
the grantee. 1525

Sec. 507.12. (A) To enhance the background and working 1526
knowledge of township fiscal officers in government accounting, 1527
budgeting and financing, financial report preparation, 1528
cybersecurity, ~~and~~ the rules adopted by the auditor of state, 1529
bulletins or other information published by the auditor of 1530
state, and any other subject deemed appropriate by the auditor 1531
of state, the auditor of state shall conduct education programs 1532
and continuing education courses for individuals elected or 1533
appointed for the first time to the office of township fiscal 1534
officer, and shall conduct continuing education courses for 1535
individuals who continue to hold the office in a subsequent 1536
term. The Ohio township association also may conduct such 1537
initial education programs and continuing education courses if 1538
approved by the auditor of state. The auditor of state, in 1539
conjunction with the Ohio township association, shall determine 1540
the manner and content of the initial education programs and 1541
continuing education courses. 1542

(B) A newly elected or appointed township fiscal officer 1543
shall complete at least six hours of initial education programs 1544
before commencing, or during the first year of, office. A 1545
township fiscal officer who participates in a training program 1546
held under section 117.44 of the Revised Code may apply those 1547

hours taken before commencing office to the six hours of initial 1548
education programs required under this division. 1549

(C) (1) In addition to the six hours of initial education 1550
required under division (B) of this section, a newly elected 1551
township fiscal officer shall complete at least a total of 1552
eighteen continuing education hours during the township fiscal 1553
officer's first term of office. 1554

(2) A township fiscal officer who is elected to a 1555
subsequent term of office shall complete twelve hours of 1556
continuing education courses in each subsequent term of office. 1557

(3) The auditor of state shall adopt rules specifying the 1558
initial education programs and continuing education courses that 1559
are required for a township fiscal officer who has been 1560
appointed to fill a vacancy. The requirements shall be 1561
proportionally equivalent, based on the time remaining in the 1562
vacated office, to the requirements for a newly elected township 1563
fiscal officer. 1564

(4) At least two hours of ethics instruction shall be 1565
included in the continuing education hours required by divisions 1566
(C) (1) and (2) of this section. 1567

(5) A township fiscal officer who participates in a 1568
training program or seminar established under section 109.43 of 1569
the Revised Code may apply the three hours of training to the 1570
continuing education hours required by divisions (C) (1) and (2) 1571
of this section. 1572

(D) (1) A certified public accountant who serves as a 1573
township fiscal officer may apply to the continuing education 1574
hours required by division (C) of this section any hours of 1575
continuing education completed under section 4701.11 of the 1576

Revised Code after being elected or appointed as a township 1577
fiscal officer. 1578

(2) A township fiscal officer may apply to the continuing 1579
education hours required by division (C) of this section any 1580
hours of continuing education completed under section 135.22 of 1581
the Revised Code after being elected or appointed as a township 1582
fiscal officer. 1583

(3) A township fiscal officer who teaches an approved 1584
continuing education course under division (C) of this section 1585
is entitled to credit for the course in the same manner as if 1586
the township fiscal officer had attended the course. 1587

~~(E) The auditor of state shall adopt rules for verifying~~ 1588
~~the completion of initial education programs and continuing~~ 1589
~~education courses required under this section. The auditor of~~ 1590
~~state~~ Ohio township association shall issue a certificate of 1591
completion to each township fiscal officer who completes the 1592
initial education programs and continuing education courses. The 1593
~~auditor of state association~~ shall issue a notice of "failure to 1594
complete" ~~notice~~ to any township fiscal officer who is required 1595
to complete initial education programs and continuing education 1596
courses under this section, but who fails to do so. The notice 1597
is for informational purposes only and does not affect any 1598
individual's ability to hold the office of township fiscal 1599
officer. 1600

The township fiscal officer shall retain the documentation 1601
of any initial or continuing education courses completed. The 1602
auditor of state shall audit for compliance with this section. 1603

(F) Each board of township trustees shall approve a 1604
reasonable amount requested by the township fiscal officer to 1605

cover the costs the township fiscal officer is required to incur 1606
to meet the requirements of this section, including registration 1607
fees, lodging and meal expenses, and travel expenses. 1608

Sec. 703.34. (A) As used in this section, "condition for 1609
the dissolution of a village" means any of the following: 1610

(1) The village has been declared to be in a fiscal 1611
emergency under Chapter 118. of the Revised Code and has been in 1612
fiscal emergency for at least three consecutive years with 1613
little or no improvement on the conditions that caused the 1614
fiscal emergency declaration. 1615

(2) The village has failed to properly follow applicable 1616
election laws for at least two consecutive election cycles for 1617
any one elected office in the village. 1618

(3) The village has been declared during an audit 1619
conducted under section 117.11 of the Revised Code to be 1620
unauditable under section 117.41 of the Revised Code in at least 1621
two consecutive audits. 1622

(4) The village does not provide at least two services 1623
typically provided by municipal government, such as police or 1624
fire protection, garbage collection, water or sewer service, 1625
emergency medical services, road maintenance, or similar 1626
services. "Services" does not include any administrative service 1627
or legislative action. 1628

(5) The village has failed for any fiscal year to adopt 1629
the tax budget required by section 5705.28 of the Revised Code. 1630

(6) A village elected official has been convicted of theft 1631
in office, either under section 2921.41 of the Revised Code or 1632
an equivalent criminal statute at the federal level, at least 1633
two times in a period of ten years. The convicted official with 1634

respect to those convictions may be the same person or different 1635
persons. 1636

(B) If the auditor of state finds, in an audit report 1637
issued under division (A) or (B) of section 117.11 of the 1638
Revised Code of a village that has a population of ~~one~~ five 1639
hundred ~~fifty~~ persons or less ~~and consists of less than two~~ 1640
~~square miles~~, that the village meets at least two conditions for 1641
the dissolution of a village, the auditor of state shall send a 1642
certified copy of the report together with a letter to the 1643
attorney general requesting the attorney general to institute 1644
legal action to dissolve the village in accordance with division 1645
(C) of this section. The report and letter shall be sent to the 1646
attorney general within ten business days after the auditor of 1647
state's transmittal of the report to the village. The audit 1648
report transmitted to the village shall be accompanied by a 1649
notice to the village of the auditor's intent to refer the 1650
report to the attorney general for legal action in accordance 1651
with this section. 1652

(C) Within twenty days of receipt of the auditor of 1653
state's report and letter, the attorney general may file a legal 1654
action in the court of common pleas on behalf of the state to 1655
request the dissolution of the village that is the subject of 1656
the audit report. If a legal action is filed, the court shall 1657
hold a hearing within ninety days after the date the attorney 1658
general files the legal action with the court. Notice of the 1659
hearing shall be filed with the attorney general, the clerk of 1660
the village that is the subject of the action, and each fiscal 1661
officer of a township located wholly or partly within the 1662
village. 1663

At the hearing on dissolution, the court shall determine 1664

if the village has a population of ~~one~~five hundred ~~fifty~~ 1665
persons or less, ~~consists of less than two square miles,~~ and 1666
meets at least two conditions for the dissolution of a village. 1667
If the court so finds, the court shall order the dissolution of 1668
the village, which shall proceed in accordance with sections 1669
703.31 to 703.39 of the Revised Code. The attorney general shall 1670
file a certified copy of the court's order of dissolution with 1671
the secretary of state and the county recorder of the county in 1672
which the village is situated, who shall record it in their 1673
respective offices. 1674

(D) For purposes of this section, the population of a 1675
village shall be the population determined either at the last 1676
preceding federal decennial census or according to population 1677
estimates certified by the department of development between 1678
decennial censuses. 1679

(E) The procedure in this section is in addition to the 1680
procedure of section 703.33 of the Revised Code for the 1681
dissolution of a village. 1682

Sec. 731.14. All contracts made by the legislative 1683
authority of a village shall be executed in the name of the 1684
village and signed on its behalf by the mayor and clerk. Except 1685
where the contract is for equipment, services, materials, or 1686
supplies to be purchased under division (D) of section 713.23 or 1687
section 125.04 or 5513.01 of the Revised Code, ~~available from a~~ 1688
~~qualified nonprofit agency pursuant to sections 4115.31 to~~ 1689
~~4115.35 of the Revised Code,~~ or required to be purchased from a 1690
qualified nonprofit agency under sections 125.60 to 125.6012 of 1691
the Revised Code, when any expenditure, other than the 1692
compensation of persons employed in the village, exceeds the 1693
amount specified in section 9.17 of the Revised Code, such 1694

contracts shall be in writing and made with the lowest and best 1695
bidder after advertising once a week for not less than two 1696
consecutive weeks in a newspaper of general circulation within 1697
the village. The legislative authority may also cause notice to 1698
be inserted in trade papers or other publications designated by 1699
it or to be distributed by electronic means, including posting 1700
the notice on the legislative authority's internet web site. If 1701
the legislative authority posts the notice on its web site, it 1702
may eliminate the second notice otherwise required to be 1703
published in a newspaper of general circulation within the 1704
village, provided that the first notice published in such 1705
newspaper meets all of the following requirements: 1706

(A) It is published at least two weeks before the opening 1707
of bids. 1708

(B) It includes a statement that the notice is posted on 1709
the legislative authority's internet web site. 1710

(C) It includes the internet address of the legislative 1711
authority's internet web site. 1712

(D) It includes instructions describing how the notice may 1713
be accessed on the legislative authority's internet web site. 1714

The bids shall be opened and shall be publicly read by the 1715
clerk of the village or a person designated by the clerk at the 1716
time, date, and place specified in the advertisement to bidders 1717
or specifications. The time, date, and place of bid openings may 1718
be extended to a later date by the legislative authority of the 1719
village, provided that written or oral notice of the change 1720
shall be given to all persons who have received or requested 1721
specifications no later than ninety-six hours prior to the 1722
original time and date fixed for the opening. This section does 1723

not apply to those villages that have provided for the 1724
appointment of a village administrator under section 735.271 of 1725
the Revised Code. 1726

As used in this section, "personal protective equipment" 1727
means equipment worn to minimize exposure to hazards that cause 1728
workplace injuries and illnesses. 1729

Sec. 731.141. In those villages that have established the 1730
position of village administrator, as provided by section 1731
735.271 of the Revised Code, the village administrator shall 1732
make contracts, purchase supplies and materials, and provide 1733
labor for any work under the administrator's supervision 1734
involving not more than the amount specified in section 9.17 of 1735
the Revised Code. When an expenditure, other than the 1736
compensation of persons employed by the village, exceeds the 1737
amount specified in section 9.17 of the Revised Code, the 1738
expenditure shall first be authorized and directed by ordinance 1739
of the legislative authority of the village. When so authorized 1740
and directed, except where the contract is for equipment, 1741
services, materials, or supplies to be purchased under division 1742
(D) of section 713.23 or section 125.04 or 5513.01 of the 1743
Revised Code, ~~available from a qualified nonprofit agency~~ 1744
~~pursuant to sections 4115.31 to 4115.35 of the Revised Code, or~~ 1745
required to be purchased from a qualified nonprofit agency under 1746
sections 125.60 to 125.6012 of the Revised Code, the village 1747
administrator shall make a written contract with the lowest and 1748
best bidder after advertisement for not less than two nor more 1749
than four consecutive weeks in a newspaper of general 1750
circulation within the village or as provided in section 7.16 of 1751
the Revised Code. The bids shall be opened and shall be publicly 1752
read by the village administrator or a person designated by the 1753
village administrator at the time, date, and place as specified 1754

in the advertisement to bidders or specifications. The time, 1755
date, and place of bid openings may be extended to a later date 1756
by the village administrator, provided that written or oral 1757
notice of the change shall be given to all persons who have 1758
received or requested specifications no later than ninety-six 1759
hours prior to the original time and date fixed for the opening. 1760
All contracts shall be executed in the name of the village and 1761
signed on its behalf by the village administrator and the clerk. 1762
No expenditure subject to this section shall be divided into 1763
component parts, separate projects, or separate items of work in 1764
order to avoid the requirements of this section. 1765

The legislative authority of a village may provide, by 1766
ordinance, for central purchasing for all offices, departments, 1767
divisions, boards, and commissions of the village, under the 1768
direction of the village administrator, who shall make 1769
contracts, purchase supplies or materials, and provide labor for 1770
any work of the village in the manner provided by this section. 1771

Sec. 733.81. (A) As used in this section, "fiscal officer" 1772
means the city auditor, city treasurer, village fiscal officer, 1773
village clerk-treasurer, village clerk, and, in the case of a 1774
municipal corporation having a charter that designates an 1775
officer who, by virtue of the charter, has duties and functions 1776
similar to those of the city or village officers referred to in 1777
this section, the officer so designated by the charter. 1778

(B) To enhance the background and working knowledge of 1779
fiscal officers in government accounting, budgeting and 1780
financing, financial report preparation, cybersecurity, ~~and the~~ 1781
rules adopted by the auditor of state, bulletins or other 1782
information published by the auditor of state, and any other 1783
subject deemed appropriate by the auditor of state, the auditor 1784

of state shall conduct education programs and continuing 1785
education courses for individuals elected or appointed for the 1786
first time to the office of fiscal officer, and shall conduct 1787
continuing education courses for individuals who continue to 1788
hold the office in a subsequent term. The Ohio municipal league 1789
also may conduct such initial education programs and continuing 1790
education courses if approved by the auditor of state. The 1791
auditor of state, in conjunction with the Ohio municipal league, 1792
shall determine the manner and content of the initial education 1793
programs and continuing education courses. 1794

(C) A newly elected or appointed fiscal officer shall 1795
complete at least six hours of initial education programs before 1796
commencing, or during the first year of, office. A fiscal 1797
officer who participates in a training program held under 1798
section 117.44 of the Revised Code may apply those hours taken 1799
before commencing office to the six hours of initial education 1800
programs required under this division. 1801

(D) (1) In addition to the six hours of initial education 1802
required under division (B) of this section, a newly elected or 1803
appointed fiscal officer shall complete at least a total of 1804
eighteen continuing education hours during the fiscal officer's 1805
first term of office. 1806

(2) An elected or appointed fiscal officer who retains 1807
office for a subsequent term shall complete twelve hours of 1808
continuing education courses in each subsequent term of office. 1809

(3) The auditor of state shall adopt rules consistent with 1810
division (B) of this section specifying the initial education 1811
~~programs and continuing education courses that are required~~ 1812
requirements for a fiscal officer who has been appointed. The 1813
requirements shall be proportionally equivalent, based on the 1814

time remaining in the vacated office, to the requirements for a 1815
newly elected or appointed fiscal officer. 1816

(4) At least two hours of ethics instruction shall be 1817
included in the continuing education hours required by divisions 1818
(D) (1) and (2) of this section. 1819

(5) A fiscal officer who participates in a training 1820
program or seminar established under section 109.43 of the 1821
Revised Code may apply the three hours of training to the 1822
continuing education hours required by divisions (D) (1) and (2) 1823
of this section. 1824

(E) (1) A certified public accountant who serves as a 1825
fiscal officer may apply to the continuing education hours 1826
required by division (D) of this section any hours of continuing 1827
education completed under section 4701.11 of the Revised Code 1828
after being elected or appointed as a fiscal officer. 1829

(2) A fiscal officer may apply to the continuing education 1830
hours required by division (D) of this section any hours of 1831
continuing education completed under section 135.22 of the 1832
Revised Code after being elected or appointed as a fiscal 1833
officer. 1834

(3) A fiscal officer who teaches an approved continuing 1835
education course under division (D) of this section is entitled 1836
to credit for the course in the same manner as if the fiscal 1837
officer had attended the course. 1838

(F) ~~The auditor of state shall adopt rules for verifying~~ 1839
~~the completion of initial education programs and continuing~~ 1840
~~education courses required under this section for each category~~ 1841
~~of fiscal officer. The auditor of state~~ Ohio municipal league 1842
shall issue a certificate of completion to each fiscal officer 1843

who completes the initial education programs and continuing 1844
education courses. The ~~auditor of state~~ Ohio municipal league 1845
shall issue a ~~notices of~~ "failure to complete" ~~notice~~ to any 1846
fiscal officer who is required to complete initial education 1847
programs and continuing education courses under this section, 1848
but who fails to do so. The notice is for informational purposes 1849
only and does not affect any individual's ability to hold the 1850
office to which the individual was elected or appointed. 1851

The fiscal officer shall retain the documentation of any 1852
initial or continuing education courses. The auditor of state 1853
shall audit for compliance with this section. 1854

(G) The legislative authority of a municipal corporation 1855
shall approve a reasonable amount requested by the fiscal 1856
officer to cover the costs the fiscal officer is required to 1857
incur to meet the requirements of this section, including 1858
registration fees, lodging and meal expenses, and travel 1859
expenses. 1860

Sec. 735.05. The director of public service may make any 1861
contract, purchase supplies or material, or provide labor for 1862
any work under the supervision of the department of public 1863
service involving not more than the amount specified in section 1864
9.17 of the Revised Code. When an expenditure within the 1865
department, other than the compensation of persons employed in 1866
the department, exceeds the amount specified in section 9.17 of 1867
the Revised Code, the expenditure shall first be authorized and 1868
directed by ordinance of the city legislative authority. When so 1869
authorized and directed, except where the contract is for 1870
equipment, services, materials, or supplies to be purchased 1871
under division (D) of section 713.23 or section 125.04 or 1872
5513.01 of the Revised Code or available from a qualified 1873

nonprofit agency pursuant to sections ~~4115.31~~125.60 to ~~4115.35~~
125.6012 of the Revised Code, the director shall make a written
contract with the lowest and best bidder after advertisement for
not less than two nor more than four consecutive weeks in a
newspaper of general circulation within the city or as provided
in section 7.16 of the Revised Code. No expenditure subject to
this section shall be divided into component parts, separate
projects, or separate items of work in order to avoid the
requirements of this section.

Sec. 749.31. Except where the contract is for equipment,
services, materials, or supplies available from a qualified
nonprofit agency pursuant to sections ~~4115.31~~125.60 to ~~4115.35~~
125.6012 of the Revised Code, the board of hospital trustees
shall enter into a contract for work or supplies where the
estimated cost exceeds fifty thousand dollars with the lowest
and best bidder. Where the contract is for other than the
construction, demolition, alteration, repair, or reconstruction
of an improvement, the board shall enter into the contract when
the bidder gives bond to the board, with such security as the
board approves, that the bidder will perform the work and
furnish materials or supplies in accordance with the contract.
On the failure of such bidder within a reasonable time, to be
fixed by the board, to enter into bond with such security, a
contract may be made with the next lowest and best bidder, and
so on until a contract is effected by a contractor giving such
bond. The board may reject any bid.

Sec. 1533.13. Hunting and fishing licenses, wetlands
habitat stamps, deer and wild turkey permits, fur taker permits,
and any other licenses, permits, or stamps that are required
under this chapter or Chapter 1531. of the Revised Code and any
reissued license, permit, or stamp may be issued by the clerk of

the court of common pleas, village clerks, township fiscal 1905
officers, and other authorized agents designated by the chief of 1906
the division of wildlife. When required by the chief, a clerk, 1907
fiscal officer, or other agent shall give bond in the manner 1908
provided by the chief. All bonds, reports, ~~except records-~~ 1909
~~prescribed by the auditor of state,~~ and moneys received by those 1910
persons shall be handled under rules adopted by the director of 1911
natural resources. 1912

The premium of any bond prescribed by the chief under this 1913
section may be paid by the chief. Any person who is designated 1914
and authorized by the chief to issue licenses, stamps, and 1915
permits as provided in this section, except the clerk of the 1916
court of common pleas, a village clerk, and a township fiscal 1917
officer, shall pay to the chief a premium in an amount that 1918
represents the person's portion of the premium paid by the chief 1919
under this section, which amount shall be established by the 1920
chief and approved by the wildlife council created under section 1921
1531.03 of the Revised Code. The chief shall pay all moneys that 1922
the chief receives as premiums under this section into the state 1923
treasury to the credit of the wildlife fund created under 1924
section 1531.17 of the Revised Code. 1925

Every authorized agent, for the purpose of issuing hunting 1926
and fishing licenses, wetlands habitat stamps, deer and wild 1927
turkey permits, and fur taker permits, may administer oaths to 1928
and take affidavits from applicants for the licenses, stamps, or 1929
permits when required. An authorized agent may appoint deputies 1930
to perform any acts that the agent is authorized to perform, 1931
consistent with division rules. 1932

Every applicant for a hunting or fishing license, wetlands 1933
habitat stamp, deer or wild turkey permit, or fur taker permit, 1934

unless otherwise provided by division rule, shall provide the 1935
applicant's name, date of birth, weight, height, and place of 1936
residence and any other information that the chief may require. 1937
The clerk, fiscal officer, or other agent authorized to issue 1938
licenses, stamps, and permits shall charge each applicant a fee 1939
of one dollar or four per cent of the cost of the license, 1940
stamp, or permit, whichever is greater, for taking the 1941
information provided by the applicant and issuing the license, 1942
stamp, or permit. The application, license, stamp, permit, and 1943
other blanks required by this section shall be prepared and 1944
furnished by the chief, in the form the chief provides, to the 1945
clerk, fiscal officer, or other agent authorized to issue them. 1946
The licenses and permits shall be issued to applicants by the 1947
clerk, fiscal officer, or other agent. The record of licenses 1948
and permits kept by the clerks, fiscal officers, and other 1949
agents shall be uniform throughout the state ~~and in the form or~~ 1950
~~manner as the auditor of state prescribes~~ and shall be open at 1951
all reasonable hours to the inspection of any person. Unless 1952
otherwise provided by division rule, each annual hunting 1953
license, deer or wild turkey permit, and fur taker permit issued 1954
shall remain in force until the first day of March. Application 1955
for any such license or permit may be made and a license or 1956
permit issued prior to the date upon which it becomes effective. 1957

The chief may require an applicant who wishes to purchase 1958
a license, stamp, or permit by mail or telephone or via the 1959
internet to pay a nominal fee for postage and handling and 1960
credit card transactions. 1961

The court before whom a violator of any laws or division 1962
rules for the protection of wild animals is tried, as a part of 1963
the punishment, shall revoke the license, stamp, or permit of 1964
any person convicted. The license, stamp, or permit fee paid by 1965

that person shall not be returned to the person. The person 1966
shall not procure or use any other license, stamp, or permit or 1967
engage in hunting wild animals or trapping fur-bearing animals 1968
during the period of revocation as ordered by the court. 1969

No person under sixteen years of age shall engage in 1970
hunting unless accompanied by the person's parent or another 1971
adult person. 1972

Sec. 3313.27. At the expiration of the term of any 1973
treasurer of any board of education or before any board approves 1974
the surety of any treasurer, such board shall require the 1975
treasurer to produce all money, bonds, or other securities in 1976
~~his the treasurer's~~ hands, which shall then be counted by the 1977
board or a committee thereof, ~~or by a representative of the~~ 1978
~~auditor of state.~~ A certificate setting forth the exact amount 1979
of such money, bonds, or other securities, and signed by the 1980
representatives making such count, shall be entered upon the 1981
records of the board and shall be prima-facie evidence that the 1982
amount therein stated was actually in the treasury at that date. 1983

Sec. 3314.011. (A) Every community school established 1984
under this chapter shall have a designated fiscal officer. 1985
Except as provided for in division (C) of this section, the 1986
fiscal officer shall be employed by or engaged under a contract 1987
with the governing authority of the community school. 1988

(B) Except as otherwise provided in section 3.061 of the 1989
Revised Code, the ~~auditor of state~~ department of education and 1990
workforce shall require that the fiscal officer of any community 1991
school, before entering upon duties as fiscal officer of the 1992
school, execute a bond in an amount and with surety to be 1993
approved by the governing authority of the school, payable to 1994
the state, conditioned for the faithful performance of all the 1995

official duties required of the fiscal officer. The bond shall 1996
be deposited with the governing authority of the school, and a 1997
copy thereof, certified by the governing authority, shall be 1998
filed with the county auditor. 1999

(C) Prior to assuming the duties of fiscal officer, the 2000
fiscal officer designated under this section shall be licensed 2001
under section 3301.074 of the Revised Code. Any person serving 2002
as a fiscal officer of a community school on March 22, 2013, who 2003
is not licensed as a treasurer shall be permitted to serve as a 2004
fiscal officer for not more than one year following March 22, 2005
2013. Beginning on that date and thereafter, no community school 2006
shall permit any individual to serve as a fiscal officer without 2007
a license as required by this section. 2008

(D) (1) The governing authority of a community school may 2009
adopt a resolution waiving the requirement that the governing 2010
authority is the party responsible to employ or contract with 2011
the designated fiscal officer, as prescribed by division (A) of 2012
this section, so long as the school's sponsor also approves the 2013
resolution. The resolution shall be valid for one year. A new 2014
resolution shall be adopted for each year that the governing 2015
authority wishes to waive this requirement, so long as the 2016
school's sponsor also approves the resolution. 2017

No resolution adopted pursuant to this division may waive 2018
the requirement for a community school to have a designated 2019
fiscal officer. 2020

(2) If the governing authority adopts a resolution 2021
pursuant to division (D) (1) of this section, the school's 2022
designated fiscal officer annually shall meet with the governing 2023
authority to review the school's financial status. 2024

(3) The governing authority shall submit to the department 2025
of education and workforce a copy of each resolution adopted 2026
pursuant to division (D) (1) of this section. 2027

Sec. 3315.18. (A) The board of education of each city, 2028
exempted village, local, and joint vocational school district 2029
shall establish a capital and maintenance fund. Each board 2030
annually shall deposit into that fund an amount derived from 2031
revenues received by the district that would otherwise have been 2032
deposited in the general fund that is equal to three per cent of 2033
the statewide average base cost per pupil for the preceding 2034
fiscal year, as defined in section 3317.02 of the Revised Code, 2035
~~or another percentage if established by the auditor of state~~ 2036
~~under division (B) of this section,~~ multiplied by the district's 2037
student population for the preceding fiscal year, except that 2038
money received from a permanent improvement levy authorized by 2039
section 5705.21 of the Revised Code may replace general revenue 2040
moneys in meeting the requirements of this section. Money in the 2041
fund shall be used solely for acquisition, replacement, 2042
enhancement, maintenance, or repair of permanent improvements, 2043
as that term is defined in section 5705.01 of the Revised Code. 2044
Any money in the fund that is not used in any fiscal year shall 2045
carry forward to the next fiscal year. 2046

(B) The director of education and workforce and the 2047
auditor of state jointly shall adopt rules in accordance with 2048
Chapter 119. of the Revised Code defining what constitutes 2049
expenditures permitted by division (A) of this section. ~~The~~ 2050
~~auditor of state may designate a percentage, other than three~~ 2051
~~per cent, of the statewide average base cost per pupil~~ 2052
~~multiplied by the district's student population that must be~~ 2053
~~deposited into the fund.~~ 2054

(C) Within its capital and maintenance fund, a school district board of education may establish a separate account solely for the purpose of depositing funds transferred from the district's reserve balance account established under former division (H) of section 5705.29 of the Revised Code. After April 10, 2001, a board may deposit all or part of the funds formerly included in such reserve balance account in the separate account established under this section. Funds deposited in this separate account and interest on such funds shall be utilized solely for the purpose of providing the district's portion of the basic project costs of any project undertaken in accordance with Chapter 3318. of the Revised Code.

(D) (1) Notwithstanding division (A) of this section, in any year a district is in fiscal emergency status as declared pursuant to section 3316.03 of the Revised Code, the district may deposit an amount less than required by division (A) of this section, or make no deposit, into the district capital and maintenance fund for that year.

(2) Notwithstanding division (A) of this section, in any fiscal year that a school district is either in fiscal watch status, as declared pursuant to section 3316.03 of the Revised Code, or in fiscal caution status, as declared pursuant to section 3316.031 of the Revised Code, the district may apply to the director of education and workforce for a waiver from the requirements of division (A) of this section, under which the district may be permitted to deposit an amount less than required by that division or permitted to make no deposit into the district capital and maintenance fund for that year. The director may grant a waiver under division (D) (2) of this section if the district demonstrates to the satisfaction of the director that compliance with division (A) of this section that

year will create an undue financial hardship on the district. 2086

(3) Notwithstanding division (A) of this section, not more 2087
often than one fiscal year in every three consecutive fiscal 2088
years, any school district that does not satisfy the conditions 2089
for the exemption described in division (D)(1) of this section 2090
or the conditions to apply for the waiver described in division 2091
(D)(2) of this section may apply to the director for a waiver 2092
from the requirements of division (A) of this section, under 2093
which the district may be permitted to deposit an amount less 2094
than required by that division or permitted to make no deposit 2095
into the district capital and maintenance fund for that year. 2096
The director may grant a waiver under division (D)(3) of this 2097
section if the district demonstrates to the satisfaction of the 2098
director that compliance with division (A) of this section that 2099
year will necessitate the reduction or elimination of a program 2100
currently offered by the district that is critical to the 2101
academic success of students of the district and that no 2102
reasonable alternatives exist for spending reductions in other 2103
areas of operation within the district that negate the necessity 2104
of the reduction or elimination of that program. 2105

(E) Notwithstanding any provision to the contrary in 2106
Chapter 4117. of the Revised Code, the requirements of this 2107
section prevail over any conflicting provisions of agreements 2108
between employee organizations and public employers entered into 2109
after November 21, 1997. 2110

(F) As used in this section, "student population" means 2111
the average, daily, full-time equivalent number of students in 2112
kindergarten through twelfth grade receiving any educational 2113
services from the school district during the first full school 2114
week in October, excluding students enrolled in adult education 2115

classes, but including all of the following: 2116

(1) Adjacent or other district students enrolled in the 2117
district under an open enrollment policy pursuant to section 2118
3313.98 of the Revised Code; 2119

(2) Students receiving services in the district pursuant 2120
to a compact, cooperative education agreement, or a contract, 2121
but who are entitled to attend school in another district 2122
pursuant to section 3313.64 or 3313.65 of the Revised Code; 2123

(3) Students for whom tuition is payable pursuant to 2124
sections 3317.081 and 3323.141 of the Revised Code. 2125

The department of education and workforce shall determine 2126
a district's student population using data reported to it under 2127
section 3317.03 of the Revised Code for the applicable fiscal 2128
year. 2129

Sec. 3315.181. As used in this section, "securities" has 2130
the same meaning as in section 133.01 of the Revised Code. 2131

Notwithstanding division (A) of section 3315.18 of the 2132
Revised Code, the board of education of a city, exempted 2133
village, local, or joint vocational school district, in meeting 2134
the amount required by that division to be deposited in the 2135
district's capital and maintenance fund, may replace general 2136
fund revenues with proceeds received from a permanent 2137
improvement levy authorized by section 5705.21 of the Revised 2138
Code only to the extent the proceeds are available to be used 2139
for the acquisition, replacement, enhancement, maintenance, or 2140
repair of permanent improvements as defined in section 5705.01 2141
of the Revised Code. In addition, the board may replace general 2142
fund revenues with proceeds received from any of the following 2143
sources in meeting the amount required by that division to be 2144

deposited in the fund: 2145

(A) Proceeds received from any securities whose use is 2146
limited to the acquisition, replacement, enhancement, 2147
maintenance, or repair of permanent improvements; 2148

(B) Insurance proceeds received as a result of the damage 2149
to or theft or destruction of a permanent improvement to the 2150
extent a board of education places the proceeds in a separate 2151
fund for the acquisition, replacement, enhancement, maintenance, 2152
or repair of permanent improvements; 2153

(C) Proceeds received from the sale of a permanent 2154
improvement to the extent the proceeds are paid into a separate 2155
fund for the construction or acquisition of permanent 2156
improvements; 2157

(D) Proceeds received from a tax levy authorized by 2158
section 3318.06 of the Revised Code to the extent the proceeds 2159
are available to be used for the maintenance of capital 2160
facilities; 2161

(E) Proceeds of certificates of participation issued as 2162
part of a lease-purchase agreement entered into under section 2163
3313.375 of the Revised Code; 2164

(F) Proceeds of any school district income tax levied 2165
under Chapter 5748. of the Revised Code for permanent 2166
improvements, to the extent the proceeds are available for the 2167
acquisition, replacement, enhancement, maintenance, or repair of 2168
permanent improvements;— 2169

~~(G) Any other revenue source identified by the auditor of~~ 2170
~~state, in consultation with the department of education and~~ 2171
~~workforce, in rules adopted by the auditor of state.~~ 2172

Sec. 3317.035. The auditor of state may conduct annual 2173
audits of the information certified under section 3317.03 of the 2174
Revised Code ~~by a number of school districts determined by the~~ 2175
~~auditor of state and selected at random.~~ 2176

Sec. 3318.48. (A) When all of the following have occurred, 2177
a project undertaken by a school district pursuant to this 2178
chapter shall be considered complete and the Ohio facilities 2179
construction commission shall issue a certificate of completion 2180
to the district board of education: 2181

(1) All facilities to be constructed under the project, as 2182
specified in the project agreement entered into under section 2183
3318.08 of the Revised Code, have been completed and the board 2184
has received a permanent certificate of occupancy for each of 2185
those facilities. 2186

(2) The commission has issued certificates of contract 2187
completion on all prime construction contracts entered into by 2188
the board under section 3318.10 of the Revised Code. 2189

(3) The commission has completed a final accounting of the 2190
district's project construction fund and has determined that all 2191
payments from the fund were made in compliance with all policies 2192
of the commission. 2193

(4) Any litigation concerning the project has been finally 2194
resolved with no chance of appeal. 2195

(5) All construction management services typically 2196
provided by the commission to school districts have been 2197
delivered and the commission has canceled any remaining 2198
encumbrance of funds for those services. 2199

(B) The commission may issue a certificate of completion 2200
to a district board prior to all of the conditions described in 2201

division (A) of this section being satisfied, if the commission
determines that the circumstances preventing the conditions from
being satisfied are so minor in nature that the project should
be considered complete. When issuing a certificate of completion
under this division, the commission may specify any of the
following:

(1) Any construction or work that has yet to be completed
and the manner in which the board shall oversee its completion,
which may include procedures for reporting progress to the
commission and for accounting of expenditures;

(2) Terms and conditions for the resolution of any pending
litigation;

(3) Any remaining responsibilities of the construction
manager regarding the project.

(C) The commission may issue a certificate of completion
to a district board that does not voluntarily participate in the
process of closing out the district's project, if the
construction manager for the project verifies that all
facilities to be constructed under the project, as specified in
the project agreement entered into under section 3318.08 of the
Revised Code, have been completed and the commission determines
that those facilities have been occupied for at least one year.
In that case, all funds due to the commission under division (C)
of section 3318.12 of the Revised Code shall be returned to the
commission not later than thirty days after receipt of the
certificate of completion. If the funds due to the commission
have not been returned within sixty days after receipt of the
certificate of completion, the ~~auditor of state~~ commission shall
~~issue a finding for recovery against the school district and~~
~~shall request legal action~~ certify a claim to the attorney

general for collection under section ~~117.42~~ 131.02 of the 2232
Revised Code. 2233

(D) Upon issuance of a certificate of completion under 2234
this section, the commission's ownership of and interest in the 2235
project, as specified in division (F) of section 3318.08 of the 2236
Revised Code, shall cease. This cessation shall not alter or 2237
otherwise affect the state's or commission's interest in the 2238
project or any limitations on the use of the project as 2239
specified in the project agreement pursuant to divisions (G), 2240
(M), and (N) of that section or as specified in section 3318.16 2241
of the Revised Code. 2242

Sec. 3328.16. (A) Each college-preparatory boarding school 2243
established under this chapter shall have a designated fiscal 2244
officer. The auditor of state department of education and 2245
workforce may require by rule that the fiscal officer of any 2246
college-preparatory boarding school, before entering upon duties 2247
as fiscal officer, execute a bond in an amount and with surety 2248
to be approved by the school's board of trustees, payable to the 2249
state, conditioned for the faithful performance of all the 2250
official duties required of the fiscal officer. Any such bond 2251
shall be deposited with the school's board of trustees, and a 2252
copy of the bond shall be certified by the board and filed with 2253
the county auditor. 2254

(B) Before assuming the duties of fiscal officer, the 2255
fiscal officer designated under this section shall be licensed 2256
as a treasurer under section 3301.074 of the Revised Code. No 2257
college-preparatory boarding school shall allow a person to 2258
serve as fiscal officer who is not licensed as required by this 2259
division. 2260

Sec. 3375.39. At the expiration of the term of a fiscal 2261

officer of a board of library trustees of a free public library 2262
or before such board approves the surety of any fiscal officer, 2263
such board shall require the fiscal officer to produce all 2264
money, bonds, or other securities in the fiscal officer's hands, 2265
which shall then be counted by the board or a committee of the 2266
board, ~~or by a representative of the auditor of state.~~ A 2267
certificate setting forth the exact amount of such money, bonds, 2268
or other securities and signed by the representatives making 2269
such count shall be entered upon the records of the board and 2270
shall be prima-facie evidence that the amount stated in such 2271
certificate is actually in the treasury at that date. 2272

Sec. 3375.92. The fiscal officer of the board of trustees 2273
of the regional library system is the treasurer of the 2274
organization's funds. Before entering upon their duties, the 2275
fiscal officer and the deputy fiscal officer shall execute a 2276
bond in an amount and with surety to be approved by the board, 2277
and conditioned for the faithful performance of the official 2278
duties required of them. 2279

All moneys received by the fiscal officer shall be 2280
immediately placed by the fiscal officer in a depository 2281
designated by the board. The fiscal officer shall keep an 2282
account of the funds credited to the board. 2283

The fiscal officer shall render a monthly statement to the 2284
board showing the revenues and receipts from whatever sources 2285
derived, the disbursements and the purposes for such 2286
disbursements, and the assets and liabilities of the board. At 2287
the end of each fiscal year the fiscal officer shall submit to 2288
the board, to the state library board and, if requested, to any 2289
granting authority, a complete financial statement showing the 2290
receipts and expenditures in detail for the entire fiscal year. 2291

Such financial records shall be open to public inspection at all 2292
reasonable times. 2293

At the expiration of the term of the fiscal officer or 2294
before the board of trustees approves the surety of any fiscal 2295
officer, the board shall require the fiscal officer to produce 2296
all moneys, bonds, or other securities in the fiscal officer's 2297
hands, which shall then be counted by the board or a committee 2298
of the board, ~~or by a representative of the auditor of state.~~ A 2299
certificate setting forth the exact amount of such money, bonds, 2300
or other securities and signed by the persons making such count 2301
shall be entered upon the records of the board and shall be 2302
prima-facie evidence that the amount stated in such certificate 2303
is actually in the treasury at that date. 2304

Sec. 3381.11. The board of trustees of a regional arts and 2305
cultural district or any officer or employee designated by such 2306
board may make any contract for the purchase of supplies or 2307
material or for labor for any work, under the supervision of the 2308
board, the cost of which shall not exceed ten thousand dollars. 2309
When an expenditure, other than for the acquisition of real 2310
estate, the discharge of noncontractual claims, personal 2311
services, or for the product or services of public utilities, 2312
exceeds ten thousand dollars, such expenditure shall be made 2313
only after a notice calling for bids has been published once a 2314
week for two consecutive weeks in one newspaper of general 2315
circulation within the territory of the district or as provided 2316
in section 7.16 of the Revised Code. The board may then let said 2317
contract to the lowest and best bidder, who shall give a good 2318
and approved bond with ample security conditioned on the 2319
carrying out of the contract. Such contract shall be in writing 2320
and shall be accompanied by or shall refer to plans and 2321
specifications for the work to be done, approved by the board. 2322

The plans and specifications shall at all times be made and 2323
considered part of the contract. The contract shall be approved 2324
by the board and signed on behalf of the district and by the 2325
contractor. No sale of any real or personal property or a lease 2326
thereof having a term thereof in excess of five years shall be 2327
made except with the highest and best bidder after publication 2328
of notice for bids in the manner above provided. 2329

Competitive bidding under this section is not required 2330
when: 2331

(A) The board, by a two-thirds affirmative vote of its 2332
members, determines that a real and present emergency exists and 2333
such determination and the reasons therefor are entered in the 2334
proceedings of the board, when: 2335

(1) The estimated cost is less than fifteen thousand 2336
dollars; or 2337

(2) There is actual physical damage to structures or 2338
equipment. 2339

(B) Such purchase consists of supplies or a replacement or 2340
supplemental part or parts for a product or equipment owned or 2341
leased by the district and the only source of supply for such 2342
supplies, part, or parts is limited to a single supplier; 2343

(C) The lease is a renewal of a lease for electronic data 2344
processing equipment, services, or systems; 2345

(D) Services or supplies are available from a qualified 2346
nonprofit agency pursuant to sections ~~4115.31-125.60~~ to ~~4115.35-~~ 2347
125.6012 of the Revised Code; 2348

(E) With respect to any contract, agreement, or lease by a 2349
district with any arts or cultural organization or any 2350

governmental body or agency. 2351

Sec. 3709.15. The board of health of a city or general 2352
health district may appoint as many persons for sanitary duty as 2353
the public health and sanitary conditions of the district 2354
require, and such persons shall have general police powers and 2355
be known as "sanitarians." The board may also appoint as many 2356
registered nurses for public health nurse duty as the public 2357
health and sanitary conditions of the district require, who 2358
shall be known as "public health nurses," and where such are 2359
appointed, the board may appoint licensed practical nurses as 2360
defined by section ~~4723.15~~ 4723.02 of the Revised Code. The 2361
legislative authority of the city may determine the maximum 2362
number of sanitarians and public health nurses and licensed 2363
practical nurses to be appointed. 2364

The board of health of a city or general health district 2365
may provide nursing care and other therapeutic and supportive 2366
care services to maintain an ill or infirm person in a place of 2367
residence used as such person's home or elsewhere. The board 2368
shall charge and collect reasonable fees not to exceed the cost 2369
of service for such care from patients financially able to pay, 2370
or may accept payment for such services from persons or public 2371
or private agencies on behalf of the recipient, either directly 2372
or by contract with such persons or agencies. The fees shall be 2373
retained by the board and placed in a special fund to be known 2374
as the home health services fund, and shall be used by the board 2375
only for defraying the cost of personnel, equipment, supplies, 2376
rental of physical facilities including real property, 2377
utilities, and administrative costs in providing services under 2378
this section. ~~The approval of the auditor of state referred to~~ 2379
~~in section 5705.12 of the Revised Code shall not be required for~~ 2380
~~the establishment of the fund.~~ 2381

The board, in addition, may contract with any individual 2382
or a public or private agency to furnish services authorized by 2383
this section on behalf of a city or general health district for 2384
such time and for such compensation as may be agreed upon by the 2385
board and the individual or agency. The compensation shall be 2386
paid by the board from the home health services fund, or from 2387
any other available fund of the board. 2388

Sec. 3717.071. (A) The director of agriculture and 2389
director of health shall prescribe forms for use in calculating 2390
the licensing fees that may be charged under sections 3717.25 2391
and 3717.45 of the Revised Code. Each licensor that charges 2392
licensing fees shall use the forms in calculating its costs 2393
according to the uniform methodologies established in rules 2394
adopted under section 3717.07 of the Revised Code. 2395

(B) (1) If the licensor is a board of health, the board 2396
shall submit the form to the director of agriculture in the case 2397
of fees being charged for retail food establishment licenses, 2398
and to the director of health in the case of fees being charged 2399
for food service operation licenses. The board shall submit the 2400
form to the appropriate director not later than the first day of 2401
the fiscal year in which the fees will apply. A form that is 2402
mailed to the director shall be considered to have been 2403
submitted on its postmark date. 2404

(2) On receipt of a form from a board of health, the 2405
director of agriculture or director of health shall review the 2406
form to determine if the board has calculated its fees in 2407
accordance with the uniform methodologies. ~~The director may~~ 2408
~~request that the auditor of state conduct an audit of the board~~ 2409
~~to determine if the fees it established are appropriate. The~~ 2410
~~audit is in addition to the annual or biennial audit conducted~~ 2411

~~pursuant to division (A) of section 117.11 of the Revised Code,~~ 2412
~~and the cost of the audit is the responsibility of the board of~~ 2413
~~health.~~ If at any time the director of agriculture or director 2414
of health has reasonable cause to believe that ~~a different~~ an 2415
audit of a board of health, in addition to the annual or 2416
biennial audit conducted pursuant to division (A) of section 2417
117.11 of the Revised Code, is in the public interest, the 2418
director may request that the auditor of state conduct the 2419
audit. If the audit is conducted, the cost of the audit is the 2420
responsibility of the board of health. 2421

(C) (1) If a board of health fails to submit the forms as 2422
required under division (B) (1) of this section and the failure 2423
has occurred not more than twice in the immediately preceding 2424
five-year period, the board is subject to the following 2425
penalties: 2426

(a) If the form is late by one but not more than five 2427
working days, a fine of fifty dollars for each working day the 2428
form is late; 2429

(b) If the form is late by six working days but not more 2430
than ten working days, a fine of one hundred dollars for each 2431
working day the form is late; 2432

(c) If the form is late by more than ten working days, the 2433
board shall reduce by twenty per cent the fees it charges under 2434
section 3717.25 or 3717.45 of the Revised Code during the next 2435
succeeding fiscal year. 2436

(2) If a board fails to submit the forms and the failure 2437
has occurred more than twice in the immediately preceding five- 2438
year period, the board shall reduce by twenty per cent the fees 2439
it charges under section 3717.25 or 3717.45 of the Revised Code 2440

during the next succeeding fiscal year. 2441

(3) A board of health that is required to pay a fine or 2442
reduce its licensing fees shall not include any part of the cost 2443
of the penalty in the fees it charges under section 3717.25 or 2444
3717.45 of the Revised Code or the fees it charges in operating 2445
any other licensing program. 2446

Sec. 5117.12. (A) On or before the thirty-first day of 2447
August of each year, each energy company shall file a written 2448
report with the director of development regarding the impact, if 2449
any, of the requirements of division (E) of section 5117.11 of 2450
the Revised Code on the number of uncollectible and past due 2451
residential accounts for the twelve-month period ending on the 2452
preceding thirty-first day of July. The report shall include 2453
such information as is prescribed by the director. The 2454
information shall be based on actual reviews of residential 2455
customer accounts and shall be presented in verifiable form. The 2456
director may consult with the public utilities commission and 2457
the consumers' counsel in prescribing the contents of such 2458
reports and complying with the requirements of division (C) (4) 2459
of this section. 2460

(B) Before the thirty-first day of January of each year, 2461
the director shall prepare a written report including a final 2462
review of the Ohio energy credit program for which applications 2463
were required to be mailed or provided by the fifteenth day of 2464
June of the second preceding calendar year pursuant to section 2465
5117.03 of the Revised Code and an interim review of the program 2466
for which applications were required to be mailed or provided by 2467
the fifteenth day of June of the preceding calendar year under 2468
such section. On or before the thirty-first day of January of 2469
each year, the director shall provide written copies of such 2470

report to the speaker of the house of representatives, president 2471
of the senate, minority leaders of the house of representatives 2472
and senate, chairpersons of the house finance and appropriations 2473
committee and senate finance committee, chairpersons of the 2474
committees of the house of representatives and senate 2475
customarily entrusted with matters concerning public utilities, 2476
clerk of the house of representatives, and clerk of the senate. 2477

(C) Each report prepared under division (B) of this 2478
section shall include a review of: 2479

(1) Program costs; 2480

(2) The number of persons receiving credits or payments 2481
under the program; 2482

(3) Progress in the implementation of any changes in the 2483
program made by the general assembly within the period covered 2484
by the report; 2485

(4) The impact, if any, of the requirements of division 2486
(E) of section 5117.11 of the Revised Code on the number of 2487
uncollectible and past due residential accounts of energy 2488
companies for the twelve-month period ending on the preceding 2489
thirty-first day of July; 2490

(5) The impact of any federal energy assistance programs 2491
available to the same groups of people as are eligible for the 2492
energy credit program under sections 5117.01 to 5117.12 of the 2493
Revised Code, together with any recommendations on modifications 2494
that may, because of the federal programs, be needed in the 2495
energy credit program; 2496

(6) Any suggestions for improving the program; 2497

(7) Any other matters considered appropriate by the 2498

director. 2499

(D) The director shall consult with ~~the auditor of state,~~ 2500
energy companies, energy dealers, department of aging, and 2501
commission on Hispanic-Latino affairs in the preparation of any 2502
report under this section. The director may require information 2503
from such agencies for the purpose of preparing such report. 2504

Sec. 5310.06. All money received by the clerk of the 2505
probate court or the clerk of the court of common pleas under 2506
section 5310.05 of the Revised Code shall be paid at least once 2507
a month to the treasurer of state, who shall, ~~with the advice-~~ 2508
~~and approval of the secretary of state and the auditor of state,~~ 2509
invest, reinvest, and keep invested such funds in bonds and 2510
securities of the United States, or of this state, or of any 2511
county, township, district, or municipal corporation of this 2512
state, or in approved mortgages on ~~income-producing income-~~ 2513
producing lands that are registered, provided that no loan shall 2514
be made by mortgage on any land which is not assessed, at the 2515
latest general assessment, for at least twice the amount of the 2516
loan, exclusive of improvements. 2517

Sec. 5705.12. In addition to the funds provided for by 2518
sections 5705.09, 5705.121, 5705.13, and 5705.131 of the Revised 2519
Code, the taxing authority of a subdivision may establish, with 2520
the approval of and in the manner prescribed by the auditor of 2521
state, such other funds as are desirable, and may provide by 2522
ordinance or resolution that money derived from specified 2523
sources other than the general property tax shall be paid 2524
directly into such funds. ~~The auditor of state shall consult-~~ 2525
~~with the tax commissioner before approving such funds.~~ 2526

Sec. 5705.121. A municipal corporation may establish in 2527
the manner provided by law a sanitary police pension fund, an 2528

urban redevelopment tax increment equivalent fund, or a cemetery 2529
fund. 2530

A township may establish by law a cemetery fund. 2531

A subdivision that levies a tax for the purpose described 2532
in division (ZZ) or (AAA) of section 5705.19 of the Revised Code 2533
shall establish a general capital and infrastructure fund to 2534
which the proceeds from that levy shall be credited. By 2535
resolution or ordinance, the taxing authority may establish 2536
accounts within that fund for any of the several particular 2537
purposes for which such money may lawfully be spent, may 2538
eliminate such accounts when no longer necessary or desirable, 2539
and may transfer money between such accounts. Money in the fund 2540
may not be used to pay the compensation of officers or employees 2541
of the subdivision. 2542

The board of health of a city or general health district 2543
may establish the home health services fund referred to in 2544
section 3709.15 of the Revised Code. 2545

Sec. 5923.30. Whenever it is ascertained by the adjutant 2546
general ~~or the auditor of state~~ that any officer of the 2547
organized militia is unable to properly account for the property 2548
or moneys in ~~his~~ the officer's possession ~~he~~, the adjutant 2549
general shall give immediate notice thereof to the attorney 2550
general for action against such officer and ~~his bondsmen~~ the 2551
officer's bonder, and the attorney general shall bring such 2552
action. 2553

Sec. 6101.55. The board of directors of a conservancy 2554
district shall each year after the original assessment has been 2555
levied determine, order, and levy the annual levy, which shall 2556
include all assessments, or installments of assessments, 2557

together with interest, levied under this chapter, which become 2558
due in the ensuing year. The annual levy shall be due and be 2559
collected at the same time that state and county taxes are due 2560
and collected. After bonds have been sold, in the determination 2561
of an annual levy, the rate of interest upon the unpaid 2562
installments of an assessment shall be the rate borne by the 2563
bonds that have been issued and sold pursuant to the assessment. 2564
The annual levy shall be recorded in the conservancy assessment 2565
record, shall be signed and certified by the president of the 2566
board and by the secretary of the conservancy district not later 2567
than the thirtieth day of September each year, and shall 2568
thereafter become a permanent record in the office of the 2569
district. 2570

The certificate of the annual levy shall be substantially 2571
as set forth in section 6101.84 of the Revised Code. Then shall 2572
follow both of the following: 2573

(A) The descriptions of the property opposite the names of 2574
the owners; 2575

(B) The total amount of the annual levy on each piece of 2576
property and on each public corporation for the account of all 2577
funds and the amount of each item making up the total. 2578

The form of the annual levy portion of the conservancy 2579
assessment record as prescribed in this section may be modified 2580
with the approval of the ~~auditor of state~~ court. The certificate 2581
of the annual levy and the annual levy portion of the 2582
conservancy assessment record shall be named " Assessment Record 2583
of _____ District, _____ County, Ohio." 2584

One copy of that part of the assessment record affecting 2585
lands and public corporations in any county shall be forwarded 2586

to the county auditor of that county. The auditor of each county 2587
shall set up as a charge upon the county treasurer the total 2588
amount of assessments levied as shown by the assessment record, 2589
and shall certify the record as other tax records to the county 2590
treasurer of the county. The treasurer shall collect the amount 2591
according to law. The assessment record shall be the treasurer's 2592
warrant and authority to demand and receive the assessments due 2593
in the county as found in the record. 2594

In the event of any failure of the board to determine and 2595
order an annual levy for the purpose of paying the interest and 2596
principal of any bonds pursuant to this chapter, the auditor of 2597
the county in which the lands and public corporations subject to 2598
the assessments are situated shall make and complete a levy of 2599
the special assessments necessary for the purpose against the 2600
lands and public corporations in the district, and each piece of 2601
property in that county against which benefits have been 2602
appraised. Any assessment so made and completed by the auditor 2603
shall be made and completed by the auditor in the manner 2604
provided for the making and completion of an assessment by the 2605
board, and shall have the same effect as a levy of assessments 2606
determined and ordered by the board. 2607

Section 2. That existing sections 9.35, 117.11, 117.38, 2608
117.44, 127.16, 149.10, 149.30, 169.13, 306.43, 307.86, 308.13, 2609
317.06, 317.20, 319.04, 321.03, 501.09, 501.11, 507.12, 703.34, 2610
731.14, 731.141, 733.81, 735.05, 749.31, 1533.13, 3313.27, 2611
3314.011, 3315.18, 3315.181, 3317.035, 3318.48, 3328.16, 2612
3375.39, 3375.92, 3381.11, 3709.15, 3717.071, 5117.12, 5310.06, 2613
5705.12, 5705.121, 5923.30, and 6101.55 of the Revised Code are 2614
hereby repealed. 2615

Section 3. That sections 117.113, 117.251, 117.441, 2616

117.51, 501.03, 3314.50, 4115.31, 4115.32, 4115.33, 4115.34,	2617
4115.35, and 4115.36 of the Revised Code are hereby repealed.	2618