

**As Re-reported by the Senate Finance Committee**

**136th General Assembly**

**Regular Session**

**2025-2026**

**Sub. H. B. No. 479**

**Representative Schmidt**

**Cosponsors: Representatives Deeter, Stephens, Somani, Abrams, Brennan, Brownlee, Click, Dovilla, Grim, Hall, D., Hiner, Holmes, Lett, Odioso, Rader, Robb Blasdel, Rogers, Sigrist, Thomas, C., Williams  
Senators Johnson, Huffman, Romanchuk**

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To amend sections 9.66, 122.84, 303.12, 306.43, 1  
319.301, 323.152, 519.12, 1901.186, 3318.36, 2  
3318.363, 4503.065, 4773.10, 4774.08, 4774.10, 3  
5502.75, 5705.31, 5705.316, 5713.08, 5715.23, 4  
and 5715.27; to amend, for the purpose of 5  
adopting a new section number as indicated in 6  
parentheses, section 5502.75 (5119.74); to enact 7  
sections 4723.37, 4773.062, 4774.101, 5119.75, 8  
5119.76, 5119.77, and 5119.78; and to repeal 9  
section 503.54 of the Revised Code; to amend 10  
Sections 223.20, 259.10, 259.20, 337.10, 337.90, 11  
423.106, and 513.10 of H.B. 96 of the 136th 12  
General Assembly, Section 359.10 of H.B. 730 of 13  
the 136th General Assembly, and Section 223.10 14  
of S.B. 450 of the 136th General Assembly; and 15  
to amend Section 223.10 of S.B. 450 of the 136th 16  
General Assembly contingent on S.B. 450 of the 17  
136th General Assembly becoming law to make 18  
appropriations and to provide authorization and 19  
conditions for the operation of state programs. 20

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

**Section 1.** That sections 9.66, 122.84, 303.12, 306.43, 21  
319.301, 323.152, 519.12, 1901.186, 3318.36, 3318.363, 4503.065, 22  
4773.10, 4774.08, 4774.10, 5502.75, 5705.31, 5705.316, 5713.08, 23  
5715.23, and 5715.27 be amended; section 5502.75 (5119.74) be 24  
amended for the purpose of adopting a new section number as 25  
indicated in parentheses; and sections 4723.37, 4773.062, 26  
4774.101, 5119.75, 5119.76, 5119.77, and 5119.78 of the Revised 27  
Code be enacted to read as follows: 28

**Sec. 9.66.** (A) As used in this section: 29

(1) "Economic development assistance" means all of the 30  
following: 31

(a) The programs and assistance provided or administered 32  
by the department of development under Chapters 122. and 166. of 33  
the Revised Code and any other section of the Revised Code under 34  
which the department provides or administers economic 35  
development assistance; 36

(b) The programs and assistance provided or administered 37  
by a political subdivision under Chapters 725. and 1728. and 38  
sections 3735.67 to 3735.70, 5709.40 to 5709.43, 5709.61 to 39  
5709.69, 5709.73 to 5709.75, and 5709.77 to 5709.81 of the 40  
Revised Code and any other section of the Revised Code under 41  
which a political subdivision provides economic development 42  
assistance; 43

(c) Assistance provided under any other section of the 44  
Revised Code under which the state or a state agency provides or 45  
administers economic development assistance; 46

(d) The tax credit authorized by section 5725.31, 5729.07, 47  
or 5733.42 of the Revised Code. 48

(2) "Liability" means any of the following: 49

(a) Any delinquent tax owed the state or a political subdivision of the state;	50 51
(b) Any moneys owed the state or a state agency for the administration or enforcement of the environmental laws of the state;	52 53 54
(c) Any other moneys owed the state, a state agency, or a political subdivision of the state that are past due.	55 56
"Liability" includes any item described in division (A) (2) of this section that is being contested in a court of law.	57 58
(3) "Political subdivision" means any county, municipal corporation, or township of the state.	59 60
(4) "State agency" means every organized body, office, or agency established by the laws of the state for the exercise of any function of state government.	61 62 63
(B) A person who applies to the state, a state agency, or a political subdivision for economic development assistance shall indicate on the application for assistance whether the person has any outstanding liabilities owed to the state, a state agency, or a political subdivision. Such a person also shall authorize the state, state agency, or political subdivision to inspect the personal or corporate financial statements of the applicant, including tax records and other similar information not open to public inspection.	64 65 66 67 68 69 70 71 72
(C) (1) Whoever knowingly makes a false statement under division (B) of this section concerning an application for economic development assistance or who fails to provide any information required by that division is ineligible for the assistance applied for and is ineligible for any future economic development assistance from the state, a state agency, or a	73 74 75 76 77 78

political subdivision. 79

(2) Whoever knowingly makes a false statement under 80  
division (B) of this section concerning an application for 81  
economic development assistance or who fails to provide any 82  
information required by that division shall return any moneys 83  
received from the state, a state agency, or a political 84  
subdivision in connection with that application. 85

(D) ~~Information~~ Individualized compensation and payroll 86  
information submitted to a political subdivision, a port 87  
authority created under Chapter 4582. of the Revised Code, or a 88  
tax incentive review council created under section 5709.85 of 89  
the Revised Code, from an applicant or recipient of economic 90  
development assistance, or of any grant, subgrant, exemption, 91  
credit, loan, award, cooperative agreement, or other similar and 92  
related form of financial assistance, and any information taken 93  
for any purpose from that information, is confidential and not a 94  
public record under section 149.43 of the Revised Code. However, 95  
the political subdivision, port authority, or tax incentive 96  
review council may use that information to the extent required 97  
to secure approval of an application, to verify information 98  
related to an applicant or recipient, and to comply with 99  
specific mandates imposed under the Revised Code, provided that 100  
under no circumstance shall the political subdivision, port 101  
authority, or tax incentive review council publicly disclose 102  
information, with respect to an applicant or a recipient, 103  
whether anonymized or not anonymized, that is not a public 104  
record open to public inspection. 105

**Sec. 122.84.** (A) As used in this section: 106

(1) "Ohio qualified opportunity fund" means a qualified 107  
opportunity fund that holds one hundred per cent of its invested 108

assets in qualified opportunity zone property situated in an 109  
Ohio opportunity zone. 110

In the case of qualified opportunity zone property that is 111  
situated in an Ohio opportunity zone that was designated in 112  
2018, but will not be in an Ohio opportunity zone under the "One 113  
Big Beautiful Bill Act," 26 U.S.C. 1400Z-1, et seq., on and 114  
after January 1, 2027, an investment in a qualified opportunity 115  
fund that otherwise complies with all requirements of this 116  
section shall be eligible for the credit until the later of the 117  
completion of the project or December 31, 2028, under either of 118  
the following circumstances: 119

(a) A person invests in the fund before December 31, 2026, 120  
the fund invests that investment in qualified opportunity zone 121  
property before December 31, 2028, and that investment is used 122  
to make improvements to the qualified opportunity zone property. 123

(b) A person who invests in the fund, applies for a credit 124  
under this section on or before January 10, 2028, and receives a 125  
tax credit certificate as a result of that application may 126  
continue to apply for eligible investments in that fund until 127  
the later of the completion of the project or until the 128  
application round associated with the investment period that 129  
ends on December 31, 2028. 130

In the case of qualified opportunity zone property that is 131  
qualified opportunity zone stock or qualified opportunity zone 132  
partnership interest, the stock or interest is situated in an 133  
Ohio opportunity zone only if, during all of the qualified 134  
opportunity fund's holding period for such stock or interest, 135  
all of the use of the corporation's or partnership's tangible 136  
property was in an Ohio opportunity zone. In the case of 137  
qualified opportunity zone property that is qualified 138

opportunity zone business property, the property is situated in 139  
an Ohio opportunity zone only if, during all of the fund's 140  
holding period for such property, all of the use of the property 141  
was in an Ohio opportunity zone. 142

All terms used in division (A) of this section have the 143  
same meaning as in 26 U.S.C. 1400Z-2, except that "all" shall be 144  
substituted for "substantially all" wherever "substantially all" 145  
appears in the definition of those terms or in the definition of 146  
terms used in those terms. 147

(2) "Ohio opportunity zone" means a qualified opportunity 148  
zone designated in this state under 26 U.S.C. 1400Z-1 before, 149  
on, or after, October 17, 2019, the effective date of the 150  
enactment of this section by H.B. 166 of the 133rd general 151  
assembly. 152

(3) "Business day" means a day of the week excluding 153  
Saturday, Sunday, and a legal holiday as defined under section 154  
1.14 of the Revised Code. 155

(4) "Investment period" means the six-month period from 156  
the first day of January to the thirtieth day of June, or from 157  
the first day of July to the thirty-first day of December. 158

(5) "Investment" means money from any source other than 159  
grant funds that is invested to improve property, but not to 160  
acquire property, located in an Ohio opportunity zone with the 161  
expectation of receiving a profit. An investment into an 162  
affordable housing project located in an Ohio opportunity zone 163  
shall be eligible regardless of whether the investment is made 164  
after improvements are made to the property and initially paid 165  
for with financing, provided that the investment consists of 166  
equity or loan proceeds invested to repay financing that did not 167

receive tax credits as an investment under this section and the 168  
financing was used for the development, rehabilitation, or 169  
preservation of affordable housing within an Ohio opportunity 170  
zone and the investment that was used to repay the financing is 171  
made within two years after completion of the project. As used 172  
in division (A) (5) of this section, "affordable housing project" 173  
means any development that participates in, receives an 174  
allocation from, or is otherwise governed by the programs 175  
administered by the Ohio housing finance agency under Chapter 176  
175. of the Revised Code. 177

(6) "Project" means a qualified opportunity zone business 178  
as defined under 26 U.S.C. 1400Z-2 in which an Ohio qualified 179  
opportunity fund invests. Each qualified opportunity zone 180  
business shall be treated as one project for purposes of this 181  
section, regardless of the number of assets held by the 182  
qualified opportunity zone business or the number of activities 183  
conducted by the qualified opportunity zone business. 184

(B) A person that invests in one or more Ohio qualified 185  
opportunity funds may apply to the director of development for a 186  
nonrefundable credit against the tax levied under section 187  
5725.18, 5726.02, 5729.03, or 5747.02 of the Revised Code. The 188  
application shall be made on forms prescribed by the director. 189  
The director shall accept and review applications submitted 190  
under this section during two annual periods, the first of which 191  
begins on the ~~tenth~~ fifteenth day of January and ends on the 192  
~~seventeenth~~ sixteenth day of January, and the second of which 193  
begins on the ~~tenth~~ fifteenth day of July and ends on the 194  
~~seventeenth~~ sixteenth day of July. If any of those dates fall on 195  
a day that is not a business day, then the application period 196  
begins on or ends after the next business day, as applicable. 197  
The credit shall equal ten per cent of the amount of the 198

person's investment in the fund that the fund invested during 199  
the immediately preceding investment period in projects located 200  
in Ohio opportunity zones. 201

The person shall include the following information with 202  
the person's application: 203

(1) The amount of the person's investment in Ohio 204  
qualified opportunity funds, arranged according to the amount 205  
invested in each such fund if the person invested in more than 206  
one such fund; 207

(2) A statement from an employee or officer of each Ohio 208  
qualified opportunity fund identified by the person under 209  
division (B)(1) of this section certifying the amount of the 210  
person's investment in the fund and the amount of that 211  
investment the fund invested in projects located in Ohio 212  
opportunity zones during the immediately preceding investment 213  
period. The statement shall describe each project funded by the 214  
investment and state each project's location and the portion of 215  
the person's investment invested in each such project. Unless 216  
the fund demonstrates otherwise to the director's satisfaction, 217  
the amount of a person's investment that the fund invested in a 218  
project located in an Ohio opportunity zone equals the same 219  
proportion of the amount of the fund's investment in the project 220  
as the person's investment in the fund bears to the total 221  
investment by all investors in that fund on the date the fund 222  
makes the investment in the project. 223

The director shall review and process applications in the 224  
order in which applications are received. 225

(C)(1) Subject to division (C)(2) of this section, if the 226  
director determines that the applicant qualifies for a credit 227

under this section, the director shall issue, within sixty days 228  
after the last day on which an application may be submitted for 229  
that application period, a tax credit certificate to the person 230  
identified with a unique number and listing the amount of credit 231  
the director determines is eligible to be claimed or 232  
transferred. 233

(2) The total amount of tax credits issued by the director 234  
shall not exceed fifty million dollars for each of fiscal years 235  
2026 and 2027. The director shall not issue any dollar amount of 236  
new tax credits under this section in any fiscal year after 237  
fiscal year 2027 unless specifically authorized by an act of the 238  
general assembly. 239

If the tax credits issued in the first year of the fiscal 240  
biennium are less than the maximum allowed, the excess shall be 241  
carried forward to the second year of the fiscal biennium. 242

The director shall not issue certificates to a single 243  
applicant in any fiscal biennium in an amount that exceeds two 244  
million dollars. 245

The director shall not issue certificates that exceed five 246  
million dollars on the basis of the same project located in an 247  
Ohio opportunity zone. 248

The director may not issue a certificate under this 249  
section on the basis of any investment for which a small 250  
business investment certificate has been issued under section 251  
122.86 of the Revised Code. 252

(3) The credit may be claimed by a person under section 253  
5725.38, 5726.61, 5729.21, or 5747.86 of the Revised Code, as 254  
applicable. A person that is not subject to taxation under 255  
section 5725.18, 5726.02, 5729.03, or 5747.02 of the Revised 256

Code shall not claim the credit but if the person is the 257  
applicant to which the certificate was initially issued, the 258  
person may transfer the right to claim the credit under division 259  
(D) of this section. 260

(D) A taxpayer claiming a credit under this section shall 261  
submit a copy of the certificate with the taxpayer's return or 262  
report. 263

(E) A person that holds a wholly or partially unclaimed 264  
certificate issued under this section may transfer the right to 265  
claim all or part of the remaining credit to any other person. 266  
To effectuate the transfer, the transferor must notify the tax 267  
commissioner, in writing, that the transferor is transferring 268  
the right to claim all or part of the remaining credit stated on 269  
the certificate. The transferor shall identify in that 270  
notification the certificate's number, the name and the tax 271  
identification number of the transferee, the amount of remaining 272  
credit transferred to the transferee, and, if applicable, the 273  
amount of remaining credit retained by the transferor. The 274  
transferee may claim the amount of credit received under this 275  
division pursuant to and in the manner required under divisions 276  
(C) (3) and (D) of this section. Transferring a credit under this 277  
division does not extend the taxable year or calendar year for 278  
which the credit may be claimed or number of years for which the 279  
unclaimed credit amount may be carried forward under section 280  
5725.38, 5726.61, 5729.21, or 5747.86 of the Revised Code, as 281  
applicable. 282

Any person to which a credit has been transferred under 283  
this division may transfer the right to claim all or part of the 284  
transferred credit amount to any other person, in the same 285  
manner prescribed by this division for the initial transfer, 286

including that any such transfer be reported by the transferor 287  
to the tax commissioner as described in this division. 288

(F) On or before the first day of August each year, the 289  
director of development shall submit a report to the governor, 290  
the president and minority leader of the senate, and the speaker 291  
and minority leader of the house of representatives on the tax 292  
credit program authorized under this section. The report shall 293  
include the following information: 294

(1) The number of projects funded by investments for which 295  
a tax credit application was submitted under this section during 296  
the preceding year, the Ohio opportunity zone in which each such 297  
project is located, the number of projects funded by investments 298  
for which certificates were allocated during the preceding year, 299  
a description of each such project, and the composition of an 300  
Ohio qualified opportunity fund's investments in each project 301  
funded by investments for which a tax credit application was 302  
submitted under this section; 303

(2) The number of persons that invested in an Ohio 304  
qualified opportunity fund and applied for a tax credit based on 305  
the fund's investment in a project during the preceding year, 306  
the name of the fund in which each such investment was made, the 307  
number of persons allocated a credit for such investments under 308  
this section, and the dollar amount of those credits; 309

(3) A map that shows the location of each Ohio opportunity 310  
zone and that indicates which zones include existing or pending 311  
projects that are, or will be, funded by tax credit-eligible 312  
investments. 313

**Sec. 303.12.** (A) (1) Amendments to the zoning resolution 314  
may be initiated by motion of the county rural zoning 315

commission, by the passage of a resolution by the board of 316  
county commissioners, or by the filing of an application by one 317  
or more of the owners or lessees of property within the area 318  
proposed to be changed or affected by the proposed amendment 319  
with the county rural zoning commission. The board of county 320  
commissioners may require that the owner or lessee of property 321  
filing an application to amend the zoning resolution pay a fee 322  
to defray the cost of advertising, mailing, filing with the 323  
county recorder, and other expenses. If the board of county 324  
commissioners requires such a fee, it shall be required 325  
generally, for each application. The board of county 326  
commissioners, upon the passage of such a resolution, shall 327  
certify it to the county rural zoning commission. 328

(2) Upon the adoption of a motion by the county rural 329  
zoning commission, the certification of a resolution by the 330  
board of county commissioners to the commission, or the filing 331  
of an application by property owners or lessees as described in 332  
division (A)(1) of this section with the commission, the 333  
commission shall set a date for a public hearing, which date 334  
shall not be less than twenty nor more than forty days from the 335  
date of adoption of such a motion, the date of the certification 336  
of such a resolution, or the date of the filing of such an 337  
application. Notice of the hearing shall be given by the 338  
commission by one publication at least ten days before the date 339  
of the hearing, using at least one of the following methods: 340

(a) In the print or digital edition of one or more 341  
newspapers of general circulation in each township affected by 342  
the proposed amendment; 343

(b) On the official public notice web site established 344  
under section 125.182 of the Revised Code; 345

(c) On the web site and social media account of the 346  
county. 347

(B) If the proposed amendment intends to rezone or 348  
redistrict ten or fewer parcels of land, as listed on the county 349  
auditor's current tax list, written notice of the hearing shall 350  
be mailed by the county rural zoning commission, by first class 351  
mail, at least ten days before the date of the public hearing to 352  
all owners of property within and contiguous to and directly 353  
across the street from the area proposed to be rezoned or 354  
redistricted to the addresses of those owners appearing on the 355  
county auditor's current tax list. The failure of delivery of 356  
that notice shall not invalidate any such amendment. 357

(C) If the proposed amendment intends to rezone or 358  
redistrict ten or fewer parcels of land as listed on the county 359  
auditor's current tax list, the published and mailed notices 360  
shall set forth the time, date, and place of the public hearing 361  
and include all of the following: 362

(1) The name of the county rural zoning commission that 363  
will be conducting the hearing; 364

(2) A statement indicating that the motion, resolution, or 365  
application is an amendment to the zoning resolution; 366

(3) A list of the addresses of all properties to be 367  
rezoned or redistricted by the proposed amendment and of the 368  
names of owners of these properties, as they appear on the 369  
county auditor's current tax list; 370

(4) The present zoning classification of property named in 371  
the proposed amendment and the proposed zoning classification of 372  
that property; 373

(5) The time and place where the motion, resolution, or 374

application proposing to amend the zoning resolution will be 375  
available for examination for a period of at least ten days 376  
prior to the hearing; 377

(6) The name of the person responsible for giving notice 378  
of the public hearing by publication, by mail, or by both 379  
publication and mail; 380

(7) A statement that, after the conclusion of the hearing, 381  
the matter will be submitted to the board of county 382  
commissioners for its action; 383

(8) Any other information requested by the commission. 384

(D) If the proposed amendment alters the text of the 385  
zoning resolution, or rezones or redistricts more than ten 386  
parcels of land as listed on the county auditor's current tax 387  
list, the published notice shall set forth the time, date, and 388  
place of the public hearing and include all of the following: 389

(1) The name of the county rural zoning commission that 390  
will be conducting the hearing on the proposed amendment; 391

(2) A statement indicating that the motion, application, 392  
or resolution is an amendment to the zoning resolution; 393

(3) The time and place where the text and maps of the 394  
proposed amendment will be available for examination for a 395  
period of at least ten days prior to the hearing; 396

(4) The name of the person responsible for giving notice 397  
of the hearing by publication; 398

(5) A statement that, after the conclusion of the hearing, 399  
the matter will be submitted to the board of county 400  
commissioners for its action; 401

(6) Any other information requested by the commission.	402
Hearings shall be held in the county court house or in a public place designated by the commission.	403 404
(E) Within five days after the adoption of the motion described in division (A) of this section, the certification of the resolution described in division (A) of this section, or the filing of the application described in division (A) of this section, the county rural zoning commission shall transmit a copy of it together with text and map pertaining to it to the county or regional planning commission, if there is such a commission.	405 406 407 408 409 410 411 412
The county or regional planning commission shall recommend the approval or denial of the proposed amendment or the approval of some modification of it and shall submit its recommendation to the county rural zoning commission. The recommendation shall be considered at the public hearing held by the county rural zoning commission on the proposed amendment.	413 414 415 416 417 418
The county rural zoning commission, within thirty days after the hearing, shall recommend the approval or denial of the proposed amendment, or the approval of some modification of it, and shall submit that recommendation together with the motion, application, or resolution involved, the text and map pertaining to the proposed amendment, and the recommendation of the county or regional planning commission on it to the board of county commissioners.	419 420 421 422 423 424 425 426
The board of county commissioners, upon receipt of that recommendation, shall set a time for a public hearing on the proposed amendment, which date shall be not more than thirty days from the date of the receipt of that recommendation. Notice	427 428 429 430

of the hearing shall be given by the board by one publication at 431  
least ten days before the date of the hearing, using at least 432  
one of the following methods: 433

(1) In the print or digital edition of one or more 434  
newspapers of general circulation in the county; 435

(2) On the official public notice web site established 436  
under section 125.182 of the Revised Code; 437

(3) On the web site and social media account of the 438  
county. 439

(F) If the proposed amendment intends to rezone or 440  
redistrict ten or fewer parcels of land as listed on the county 441  
auditor's current tax list, the published notice shall set forth 442  
the time, date, and place of the public hearing and include all 443  
of the following: 444

(1) The name of the board of county commissioners that 445  
will be conducting the hearing; 446

(2) A statement indicating that the motion, application, 447  
or resolution is an amendment to the zoning resolution; 448

(3) A list of the addresses of all properties to be 449  
rezoned or redistricted by the proposed amendment and of the 450  
names of owners of those properties, as they appear on the 451  
county auditor's current tax list; 452

(4) The present zoning classification of property named in 453  
the proposed amendment and the proposed zoning classification of 454  
that property; 455

(5) The time and place where the motion, application, or 456  
resolution proposing to amend the zoning resolution will be 457  
available for examination for a period of at least ten days 458

prior to the hearing;	459
(6) The name of the person responsible for giving notice	460
of the hearing by publication, by mail, or by both publication	461
and mail;	462
(7) Any other information requested by the board.	463
(G) If the proposed amendment alters the text of the	464
zoning resolution, or rezones or redistricts more than ten	465
parcels of land as listed on the county auditor's current tax	466
list, the published notice shall set forth the time, date, and	467
place of the public hearing and include all of the following:	468
(1) The name of the board of county commissioners that	469
will be conducting the hearing on the proposed amendment;	470
(2) A statement indicating that the motion, application,	471
or resolution is an amendment to the zoning resolution;	472
(3) The time and place where the text and maps of the	473
proposed amendment will be available for examination for a	474
period of at least ten days prior to the hearing;	475
(4) The name of the person responsible for giving notice	476
of the hearing by publication;	477
(5) Any other information requested by the board.	478
(H) Within twenty days after its public hearing, the board	479
of county commissioners shall either adopt or deny the	480
recommendation of the county rural zoning commission or adopt	481
some modification of it. If the board denies or modifies the	482
commission's recommendation, a majority vote of the board shall	483
be required.	484
Except as provided in division (I) of this section, the	485

proposed amendment, if adopted by the board, shall become 486  
effective in thirty days after the date of its adoption, unless, 487  
within thirty days after the adoption, there is presented to the 488  
board of county commissioners a petition, signed by a number of 489  
qualified voters residing in the unincorporated area of the 490  
township or part of that unincorporated area included in the 491  
zoning plan equal to not less than eight per cent of the total 492  
vote cast for all candidates for governor in that area at the 493  
most recent general election at which a governor was elected, 494  
requesting the board to submit the amendment to the electors of 495  
that area for approval or rejection at a special election to be 496  
held on the day of the next primary or general election 497  
occurring at least ninety days after the petition is submitted. 498  
Each part of this petition shall contain the number and the full 499  
and correct title, if any, of the zoning amendment resolution, 500  
motion, or application, furnishing the name by which the 501  
amendment is known and a brief summary of its contents. In 502  
addition to meeting the requirements of this section, each 503  
petition shall be governed by the rules specified in section 504  
3501.38 of the Revised Code. 505

The form of a petition calling for a zoning referendum and 506  
the statement of the circulator shall be substantially as 507  
follows: 508

"PETITION FOR ZONING REFERENDUM 509

(if the proposal is identified by a particular name or number, 510  
or both, these should be inserted here) \_\_\_\_\_ 511

A proposal to amend the zoning map of the unincorporated 512  
area of \_\_\_\_\_ Township, \_\_\_\_\_ County, 513  
Ohio, adopted \_\_\_\_\_ (date) \_\_\_\_\_ (followed by brief 514  
summary of the proposal). 515

To the Board of County Commissioners of \_\_\_\_\_ 516  
County, Ohio: 517

We, the undersigned, being electors residing in the 518  
unincorporated area of \_\_\_\_\_ Township, included within 519  
the \_\_\_\_\_ County Zoning Plan, equal to not less than 520  
eight per cent of the total vote cast for all candidates for 521  
governor in the area at the preceding general election at which 522  
a governor was elected, request the Board of County 523  
Commissioners to submit this amendment of the zoning resolution 524  
to the electors of \_\_\_\_\_ Township residing within the 525  
unincorporated area of the township included in the 526  
\_\_\_\_\_ County Zoning Resolution, for approval or 527  
rejection at a special election to be held on the day of the 528  
next primary or general election to be held on 529  
\_\_\_\_\_ (date) \_\_\_\_\_, pursuant to section 303.12 of the Revised 530  
Code. 531

Street Address Date of 532  
Signature or R.F.D. Township Precinct County Signing 533  
\_\_\_\_\_  
\_\_\_\_\_ 534  
\_\_\_\_\_ 535

STATEMENT OF CIRCULATOR 536

I, \_\_\_\_\_ (name of circulator) \_\_\_\_\_, 537  
declare under penalty of election falsification that I am an 538  
elector of the state of Ohio and reside at the address appearing 539  
below my signature; that I am the circulator of the foregoing 540  
part petition containing \_\_\_\_\_ (number) \_\_\_\_\_ signatures; that I 541  
have witnessed the affixing of every signature; that all signers 542  
were to the best of my knowledge and belief qualified to sign; 543  
and that every signature is to the best of my knowledge and 544

belief the signature of the person whose signature it purports 545  
to be or of an attorney in fact acting pursuant to section 546  
3501.382 of the Revised Code. 547

\_\_\_\_\_ 548

(Signature of circulator) 549

\_\_\_\_\_ 550

(Address of circulator's 551  
permanent residence in this 552  
state) 553

\_\_\_\_\_ 554

(City, village, or township, 555  
and zip code) 556

WHOEVER COMMITS ELECTION FALSIFICATION IS GUILTY OF A 557  
FELONY OF THE FIFTH DEGREE." 558

No amendment for which such a referendum vote has been 559  
requested shall be put into effect unless a majority of the vote 560  
cast on the issue is in favor of the amendment. Upon 561  
certification by the board of elections that the amendment has 562  
been approved by the voters, it shall take immediate effect. 563

Within five working days after an amendment's effective 564  
date, the board of county commissioners shall file the text and 565  
maps of the amendment in the office of the county recorder and 566  
with the regional or county planning commission, if one exists. 567

The failure to file any amendment, or any text and maps, 568  
or duplicates of any of these documents, with the office of the 569  
county recorder or the county or regional planning commission as 570  
required by this section does not invalidate the amendment and 571  
is not grounds for an appeal of any decision of the board of 572

zoning appeals. 573

(I) If a proposed amendment establishes or modifies 574  
planned-unit development regulations, the following apply in 575  
lieu of the contrary provisions of division (H) of this section: 576

(1) The petition shall be signed by a number of registered 577  
electors residing in the territory where the planned-unit 578  
development regulations apply or will apply equal to not less 579  
than thirty-five per cent of the total vote cast for all 580  
candidates for governor in that territory at the most recent 581  
general election at which a governor was elected. 582

(2) The form of the petition required under division (H) 583  
of this section shall specify the thirty-five per cent figure in 584  
lieu of the eight per cent figure. 585

(3) The board of elections shall determine the sufficiency 586  
and validity of the petition not later than thirty days after 587  
the petition is certified to the board of elections by the board 588  
of county commissioners. 589

~~(3)~~(4) If the board of elections determines there is an 590  
insufficient number of valid signatures, the board immediately 591  
shall notify the person who presented the petition. The person 592  
may submit additional signatures not later than ten days after 593  
the notification. 594

**Sec. 306.43.** (A) The board of trustees of a regional 595  
transit authority or any officer or employee designated by such 596  
board may make any contract for the purchase of goods or 597  
services, the cost of which does not exceed one hundred thousand 598  
dollars. When an expenditure, other than for the acquisition of 599  
real estate, the discharge of claims, or the acquisition of 600  
goods or services under the circumstances described in division 601

(H) of this section, is expected to exceed one hundred thousand 602  
dollars, such expenditure shall be made through full and open 603  
competition by the use of competitive procedures. The regional 604  
transit authority shall use the competitive procedure, as set 605  
forth in divisions (B), (C), (D), and (E) of this section, that 606  
is most appropriate under the circumstances of the procurement. 607

(B) Competitive sealed bidding is the preferred method of 608  
procurement and a regional transit authority shall use that 609  
method if all of the following conditions exist: 610

(1) A clear, complete, and adequate description of the 611  
goods, services, or work is available; 612

(2) Time permits the solicitation, submission, and 613  
evaluation of sealed bids; 614

(3) The award will be made on the basis of price and other 615  
price-related factors; 616

(4) It is not necessary to conduct discussions with 617  
responding offerors about their bids; 618

(5) There is a reasonable expectation of receiving more 619  
than one sealed bid. 620

A regional transit authority shall publish a notice 621  
calling for bids once a week for no less than two consecutive 622  
weeks in a newspaper of general circulation within the 623  
territorial boundaries of the regional transit authority, or as 624  
provided in section 7.16 of the Revised Code. A regional transit 625  
authority may require that a bidder for any contract other than 626  
a construction contract provide a bid guaranty in the form, 627  
quality, and amount considered appropriate by the regional 628  
transit authority. The board may let the contract to the lowest 629  
responsive and responsible bidder. Where fewer than two 630

responsive bids are received, a regional transit authority may 631  
negotiate price with the sole responsive bidder or may rescind 632  
the solicitation and procure under division (H) (2) of this 633  
section. 634

(C) A regional transit authority may use two-step 635  
competitive bidding, consisting of a technical proposal and a 636  
separate, subsequent sealed price bid from those submitting 637  
acceptable technical proposals, if both of the following 638  
conditions exist: 639

(1) A clear, complete, and adequate description of the 640  
goods, services, or work is not available, but definite criteria 641  
exist for the evaluation of technical proposals; 642

(2) It is necessary to conduct discussions with responding 643  
offerors. 644

A regional transit authority shall publish a notice 645  
calling for technical proposals once a week for no less than two 646  
consecutive weeks in a newspaper of general circulation within 647  
the territorial boundaries of the regional transit authority, or 648  
as provided in section 7.16 of the Revised Code. A regional 649  
transit authority may require a bid guaranty in the form, 650  
quality, and amount the regional transit authority considers 651  
appropriate. The board may let the contract to the lowest 652  
responsive and responsible bidder. Where fewer than two 653  
responsive and responsible bids are received, a regional transit 654  
authority may negotiate price with the sole responsive and 655  
responsible bidder or may rescind the solicitation and procure 656  
under division (H) (2) of this section. 657

(D) A regional transit authority shall make a procurement 658  
by competitive proposals if competitive sealed bidding or two- 659

step competitive bidding is not appropriate. 660

A regional transit authority shall publish a notice 661  
calling for proposals once a week for no less than two 662  
consecutive weeks in a newspaper of general circulation within 663  
the territorial boundaries of the regional transit authority, or 664  
as provided in section 7.16 of the Revised Code. A regional 665  
transit authority may require a proposal guaranty in the form, 666  
quality, and amount considered appropriate by the regional 667  
transit authority. The board may let the contract to the 668  
proposer making the offer considered most advantageous to the 669  
authority. Where fewer than two competent proposals are 670  
received, a regional transit authority may negotiate price and 671  
terms with the sole proposer or may rescind the solicitation and 672  
procure under division (H) (2) of this section. 673

(E) (1) A regional transit authority shall procure the 674  
services of an architect or engineer in the manner prescribed by 675  
the "Federal Mass Transportation Act of 1987," Public Law No. 676  
100-17, section 316, 101 Stat. 227, 232-234, 49 U.S.C.A. app. 677  
1608 and the services of a construction manager in the manner 678  
prescribed by sections 9.33 to 9.332 of the Revised Code. 679

(2) A regional transit authority may procure revenue 680  
rolling stock in the manner prescribed by division (B), (C), or 681  
(D) of this section. 682

(3) All contracts for construction in excess of one 683  
hundred thousand dollars shall be made only after the regional 684  
transit authority has published a notice calling for bids once a 685  
week for two consecutive weeks in a newspaper of general 686  
circulation within the territorial boundaries of the regional 687  
transit authority, or as provided in section 7.16 of the Revised 688  
Code. The board may award a contract to the lowest responsive 689

and responsible bidder. Where only one responsive and 690  
responsible bid is received, the regional transit authority may 691  
negotiate price with the sole responsive bidder or may rescind 692  
the solicitation. The regional transit authority shall award 693  
construction contracts in accordance with sections 153.12 to 694  
153.14 and 153.54 of the Revised Code. Divisions (B) and (C) of 695  
this section shall not apply to the award of contracts for 696  
construction. 697

(F) (1) As used in division (F) (2) of this section, 698  
"simplified acquisition threshold" means the amount set forth in 699  
41 U.S.C. 134. 700

(2) The board may adopt a policy on whether board approval 701  
is required to enter into a contract involving expenditures 702  
below the simplified acquisition threshold. The board shall 703  
approve all contracts involving expenditures at or above the 704  
simplified acquisition threshold. 705

(3) All contracts involving expenditures in excess of the 706  
amount for which board approval is required shall be in writing 707  
and shall be accompanied by or shall refer to plans and 708  
specifications for the work to be done. The plans and 709  
specifications shall at all times be made and considered part of 710  
the contract. For all contracts other than construction 711  
contracts, a regional transit authority may require performance, 712  
payment, or maintenance guaranties or any combination of such 713  
guaranties in the form, quality, and amount it considers 714  
appropriate. The contract shall be approved by the board and 715  
signed on behalf of the regional transit authority and by the 716  
contractor. 717

(G) In making a contract, a regional transit authority may 718  
give preference to goods produced in the United States in 719

accordance with the Buy America requirements in the "Surface 720  
Transportation Assistance Act of 1982," Public Law No. 97-424, 721  
section 165, 96 Stat. 2097, 23 U.S.C.A. 101 note, as amended, 722  
and the rules adopted thereunder. The regional transit authority 723  
also may give preference to providers of goods produced in and 724  
services provided in labor surplus areas as defined by the 725  
United States department of labor in 41 U.S.C.A. 401 note, 726  
Executive Order No. 12073, August 16, 1978, 43 Fed. Reg. 36873, 727  
as amended. 728

(H) Competitive procedures under this section are not 729  
required in any of the following circumstances: 730

(1) The board of trustees of a regional transit authority, 731  
by a two-thirds affirmative vote of its members, determines that 732  
a real and present emergency exists under any of the following 733  
conditions, and the board enters its determination and the 734  
reasons for it in its proceedings: 735

(a) Affecting safety, welfare, or the ability to deliver 736  
transportation services; 737

(b) Arising out of an interruption of contracts essential 738  
to the provision of daily transit services; 739

(c) Involving actual physical damage to structures, 740  
supplies, equipment, or property. 741

(2) The purchase consists of goods or services, or any 742  
combination thereof, and after reasonable inquiry the board or 743  
any officer or employee the board designates finds that only one 744  
source of supply is reasonably available. 745

(3) The expenditure is for a renewal or renegotiation of a 746  
lease or license for telecommunications or electronic data 747  
processing equipment, services, or systems, or for the upgrade 748

of such equipment, services, or systems, or for the maintenance 749  
thereof as supplied by the original source or its successors or 750  
assigns. 751

(4) The purchase of goods or services is made from another 752  
political subdivision, public agency, public transit system, 753  
regional transit authority, the state, or the federal 754  
government, or as a third-party beneficiary under a state or 755  
federal procurement contract, or as a participant in a 756  
department of administrative services contract under division 757  
(B) of section 125.04 of the Revised Code. 758

(5) The sale and leaseback or lease and leaseback of 759  
transit facilities is made as provided in division (AA) of 760  
section 306.35 of the Revised Code. 761

(6) The purchase substantially involves services of a 762  
personal, professional, highly technical, or scientific nature, 763  
including but not limited to the services of an attorney, 764  
physician, surveyor, appraiser, investigator, court reporter, 765  
adjuster, advertising consultant, or licensed broker, or 766  
involves the special skills or proprietary knowledge required 767  
for the servicing of specialized equipment owned by the regional 768  
transit authority. 769

(7) Services or supplies are available from a qualified 770  
nonprofit agency pursuant to section 125.601 of the Revised 771  
Code. 772

(8) The purchase consists of the product or services of a 773  
public utility. 774

(9) The purchase is for the services of individuals with 775  
disabilities to work in the authority's commissaries or 776  
cafeterias, and those individuals are supplied by a nonprofit 777

corporation or association whose purpose is to assist 778  
individuals with disabilities, whether or not that corporation 779  
or association is funded entirely or in part by the federal 780  
government, or the purchase is for services provided by a 781  
nonprofit corporation or association whose purpose is to assist 782  
individuals with disabilities, whether or not that corporation 783  
or association is funded entirely or in part by the federal 784  
government. For purposes of division (H) (9) of this section, 785  
"disability" has the same meaning as in section 4112.01 of the 786  
Revised Code. 787

(I) A regional transit authority may enter into blanket 788  
purchase agreements for purchases of maintenance, operating, or 789  
repair goods or services where the item cost does not exceed 790  
five hundred dollars and the annual expenditure does not exceed 791  
one hundred thousand dollars. 792

(J) Nothing contained in this section prohibits a regional 793  
transit authority from participating in intergovernmental 794  
cooperative purchasing arrangements. 795

(K) Except as otherwise provided in this chapter, a 796  
regional transit authority shall make a sale or other 797  
disposition of property through full and open competition. 798  
Except as provided in division (L) of this section, all 799  
dispositions of personal property and all grants of real 800  
property for terms exceeding five years shall be made by public 801  
auction or competitive procedure. 802

(L) The competitive procedures required by division (K) of 803  
this section are not required in any of the following 804  
circumstances: 805

(1) The grant is a component of a joint development 806

between public and private entities and is intended to enhance 807  
or benefit public transit. 808

(2) The grant of a limited use or of a license affecting 809  
land is made to an owner of abutting real property. 810

(3) The grant of a limited use is made to a public 811  
utility. 812

(4) The grant or disposition is to a department of the 813  
federal or state government, to a political subdivision of the 814  
state, or to any other governmental entity. 815

(5) Used equipment is traded on the purchase of equipment 816  
and the value of the used equipment is a price-related factor in 817  
the basis for award for the purchase. 818

(6) The value of the personal property is such that 819  
competitive procedures are not appropriate and the property 820  
either is sold at its fair market value or is disposed of by 821  
gift to a nonprofit entity having the general welfare or 822  
education of the public as one of its principal objects. 823

(M) The board of trustees of a regional transit authority, 824  
when making a contract funded exclusively by state or local 825  
moneys or any combination thereof, shall make a good faith 826  
effort to use disadvantaged business enterprise participation to 827  
the same extent required under Section 105(f) of the "Surface 828  
Transportation Assistance Act of 1982," Public Law No. 97-424, 829  
96 Stat. 2100, and Section 106(c) of the "Surface Transportation 830  
and Uniform Relocation Assistance Act of 1987," Public Law No. 831  
100-17, 101 Stat. 145, and the rules adopted thereunder. 832

(N) Except as otherwise required or permitted by state or 833  
federal law, a contract entered into by a regional transit 834  
authority for the procurement of goods or services shall not 835

<u>include any of the following:</u>	836
<u>(1) A provision that requires the regional transit authority to indemnify or hold harmless another person;</u>	837
<u>(2) A provision by which the regional transit authority agrees to binding arbitration or any other binding extra-judicial dispute resolution process;</u>	839
<u>(3) A provision that names a venue for any action or dispute against the state other than a court of proper jurisdiction in any county in which the regional transit authority is located;</u>	842
<u>(4) A provision that requires the regional transit authority to agree to limit the liability for any direct loss to the state for bodily injury, death, or damage to property of the state caused by negligence, intentional or willful misconduct, fraudulent act, recklessness, or other tortious conduct of a person or a person's employees or agents, or a provision that would otherwise impose an indemnification obligation on the regional transit authority;</u>	843
<u>(5) A provision that requires the regional transit authority to be bound by a term or condition that is unknown to the regional transit authority at the time of signing a contract, that is not specifically negotiated with the regional transit authority, that may be unilaterally changed by the other party, or that is electronically accepted by a regional transit authority employee;</u>	844
<u>(6) A provision that provides for a person other than the regional transit authority's general counsel to serve as legal counsel for the regional transit authority, unless allowed for by a regional transit authority's internal procedures;</u>	845
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(7) A provision that is inconsistent with the regional transit authority's obligations under section 149.43 of the Revised Code; 865  
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(8) A provision for automatic renewal of a regional transit authority's funds such that those funds are or would be obligated in subsequent fiscal years; 868  
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(9) A provision that limits the regional transit authority's ability to recover the cost of cover for a replacement contractor. 871  
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(O) If a contract contains a term or condition described in division (N) of this section, the term or condition is void ab initio, and the contract containing that term or condition otherwise is enforceable as if it did not contain such term or condition. 874  
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(P) A contract that contains a term or condition described in division (N) of this section shall be governed by and construed in accordance with Ohio law notwithstanding any term or condition to the contrary in the contract. 879  
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(Q) Divisions (N) to (P) of this section do not apply to a contract in effect before the effective date of this amendment or to the renewal or extension of a contract in effect before the effective date of this amendment. 883  
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(R) As used in this section: 887

(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 888  
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Revised Code.	894
(2) "Services" means the furnishing of labor, time, or effort by a contractor, not involving the delivery of goods or reports other than goods or reports that are merely incidental to the required performance, including but not limited to insurance, bonding, or routine operation, routine repair, or routine maintenance of existing structures, buildings, real property, or equipment, but does not include employment agreements, collective bargaining agreements, or personal services.	895 896 897 898 899 900 901 902 903
(3) "Construction" means the process of building, altering, repairing, improving, painting, decorating, or demolishing any structure or building, or other improvements of any kind to any real property owned or leased by a regional transit authority.	904 905 906 907 908
(4) "Full and open competition" has the same meaning as in the "Office of Federal Procurement Policy Act," Public Law No. 98-369, section 2731, 98 Stat. 1195 (1984), 41 U.S.C.A. 403.	909 910 911
(5) A bidder is "responsive" if, applying the criteria of division (A) of section 9.312 of the Revised Code, the bidder is "responsive" as described in that section.	912 913 914
(6) A bidder is "responsible" if, applying the criteria of division (B) of section 9.312 of the Revised Code and of the "Office of Federal Procurement Policy Act," Public Law No. 98-369, section 2731, 98 Stat. 1195 (1984), 41 U.S.C.A. 403, the bidder is "responsible" as described in those sections.	915 916 917 918 919
<b>Sec. 319.301.</b> (A) The reductions required by division (D) of this section do not apply to any of the following:	920 921
(1) Taxes levied at whatever rate is required to produce a	922

specified amount of tax money, including a tax levied under	923
section 5705.199 or 5748.09 of the Revised Code, or an amount to	924
pay debt charges;	925
(2) Taxes levied within the one per cent limitation	926
imposed by Section 2 of Article XII, Ohio Constitution;	927
(3) Taxes provided for by the charter of a municipal	928
corporation.	929
(B) As used in this section:	930
(1) "Real property" includes real property owned by a	931
railroad.	932
(2) "Carryover property" means all real property on the	933
current year's tax list except:	934
(a) Land and improvements that were not taxed by the	935
district in both the preceding year and the current year;	936
(b) Land and improvements that were not in the same class	937
in both the preceding year and the current year.	938
(3) "Effective tax rate" means with respect to each class	939
of property:	940
(a) The sum of the total taxes that would have been	941
charged and payable for current expenses against real property	942
in that class if each of the district's taxes were reduced for	943
the current year under division (D) (1) of this section without	944
regard to the application of division (E) (3) of this section	945
divided by	946
(b) The taxable value of all real property in that class.	947
(4) "Taxes charged and payable" means the taxes charged	948
and payable prior to any reduction required by section 319.302	949

or, if applicable, 319.303 of the Revised Code. 950

(C) The tax commissioner shall make the determinations 951  
required by this section each year, without regard to whether a 952  
taxing district has territory in a county to which section 953  
5715.24 of the Revised Code applies for that year. Separate 954  
determinations shall be made for each of the two classes 955  
established pursuant to section 5713.041 of the Revised Code. 956

(D) With respect to each tax authorized to be levied by 957  
each taxing district, the tax commissioner, annually, shall do 958  
both of the following: 959

(1) Determine by what percentage, if any, the sums levied 960  
by such tax against the carryover property in each class would 961  
have to be reduced for the tax to levy the same number of 962  
dollars against such property in that class in the current year 963  
as were charged against such property by such tax in the 964  
preceding year subsequent to the reduction made under this 965  
section but before the reduction made under section 319.302 of 966  
the Revised Code. In the case of a tax levied for the first time 967  
that is not a renewal of an existing tax, the commissioner shall 968  
determine by what percentage the sums that would otherwise be 969  
levied by such tax against carryover property in each class 970  
would have to be reduced to equal the amount that would have 971  
been levied if the full rate thereof had been imposed against 972  
the total taxable value of such property in the preceding tax 973  
year. 974

(2) Certify each percentage determined in division (D) (1) 975  
of this section, as adjusted under division (E) of this section, 976  
and the class of property to which that percentage applies to 977  
the auditor of each county in which the district has territory. 978  
The auditor, after complying with section 319.30 of the Revised 979

Code, shall reduce the sum to be levied by such tax against each 980  
parcel of real property in the district by the percentage so 981  
certified for its class. Certification shall be made by the 982  
first day of September except in the case of a tax levied for 983  
the first time or if delay is necessary to due to the 984  
certification required under division (B) of section 5705.316 of 985  
the Revised Code, in which case certification shall be made 986  
within fifteen days of the date the county auditor or county 987  
budget commission submits or certifies the information necessary 988  
to make the required determination. 989

(E) (1) As used in division (E) (2) of this section, 990  
"pre-1982 joint vocational taxes" means, with respect to a class 991  
of property, the difference between the following amounts: 992

(a) The taxes charged and payable in tax year 1981 against 993  
the property in that class for the current expenses of the joint 994  
vocational school district of which the school district is a 995  
part after making all reductions under this section; 996

(b) Two-tenths of one per cent of the taxable value of all 997  
real property in that class. 998

If the amount in division (E) (1) (b) of this section 999  
exceeds the amount in division (E) (1) (a) of this section, the 1000  
pre-1982 joint vocational taxes shall be zero. 1001

As used in divisions (E) (2) and (3) of this section, 1002  
"taxes charged and payable" has the same meaning as in division 1003  
(B) (4) of this section after the certification of any rate 1004  
reduction required by section 5705.316 of the Revised Code and 1005  
excludes any tax charged and payable from a tax levied under 1006  
section 5705.194 or 5705.199 of the Revised Code that is 1007  
approved by electors at an election held before January 1, 2026, 1008

until the first tax year, starting in tax year 2026, that 1009  
section 5715.24 of the Revised Code applies in a county that 1010  
includes territory of the school district. 1011

(2) If in the case of a school district other than a joint 1012  
vocational or cooperative education school district any 1013  
percentage required to be used in division (D)(2) of this 1014  
section for either class of property could cause the total taxes 1015  
charged and payable for current expenses to be less than two per 1016  
cent of the taxable value of all real property in that class 1017  
that is subject to taxation by the district, the commissioner 1018  
shall determine what percentages would cause the district's 1019  
total taxes charged and payable for current expenses against 1020  
that class, after all reductions that would otherwise be made 1021  
under this section, to equal, when combined with the pre-1982 1022  
joint vocational taxes against that class, the lesser of the 1023  
following: 1024

(a) The sum of the rates at which those taxes are 1025  
authorized to be levied; 1026

(b) Two per cent of the taxable value of the property in 1027  
that class. The auditor shall use such percentages in making the 1028  
reduction required by this section for that class. 1029

(3) If in the case of a joint vocational school district 1030  
any percentage required to be used in division (D)(2) of this 1031  
section for either class of property could cause the total taxes 1032  
charged and payable for current expenses for that class to be 1033  
less than two-tenths of one per cent of the taxable value of 1034  
that class, the commissioner shall determine what percentages 1035  
would cause the district's total taxes charged and payable for 1036  
current expenses for that class, after all reductions that would 1037  
otherwise be made under this section, to equal that amount. The 1038

auditor shall use such percentages in making the reductions 1039  
required by this section for that class. 1040

(4) If a school district is affected by division (E) (2) or 1041  
(3) of this section for either class of property, and additional 1042  
current expense taxes are levied or are included in the 1043  
definition of taxes charged and payable, then, for the first tax 1044  
year those taxes are levied or included, the reduction computed 1045  
under division (D) of this section for that district shall be 1046  
computed as though the sums of current expenses taxes levied for 1047  
the district and charged against that class in the preceding tax 1048  
year were equivalent to two per cent or two-tenths of one per 1049  
cent, respectively, of the taxable value of all real property in 1050  
that class. 1051

(F) No reduction shall be made under this section in the 1052  
rate at which any tax is levied. 1053

(G) The commissioner may order a county auditor to furnish 1054  
any information the commissioner needs to make the 1055  
determinations required under division (D) or (E) of this 1056  
section, and the auditor shall supply the information in the 1057  
form and by the date specified in the order. If the auditor 1058  
fails to comply with an order issued under this division, except 1059  
for good cause as determined by the commissioner, the 1060  
commissioner shall withhold from such county or taxing district 1061  
therein fifty per cent of state revenues to local governments 1062  
pursuant to section 5747.50 of the Revised Code or shall direct 1063  
the department of education and workforce to withhold therefrom 1064  
fifty per cent of state revenues to school districts pursuant to 1065  
Chapter 3317. of the Revised Code. The commissioner shall 1066  
withhold the distribution of such revenues until the county 1067  
auditor has complied with this division, and the department 1068

shall withhold the distribution of such revenues until the 1069  
commissioner has notified the department that the county auditor 1070  
has complied with this division. 1071

(H) If the commissioner is unable to certify a tax 1072  
reduction factor for either class of property in a taxing 1073  
district located in more than one county by the last day of 1074  
November because information required under division (G) of this 1075  
section is unavailable, the commissioner may compute and certify 1076  
an estimated tax reduction factor for that district for that 1077  
class. The estimated factor shall be based upon an estimate of 1078  
the unavailable information. Upon receipt of the actual 1079  
information for a taxing district that received an estimated tax 1080  
reduction factor, the commissioner shall compute the actual tax 1081  
reduction factor and use that factor to compute the taxes that 1082  
should have been charged and payable against each parcel of 1083  
property for the year for which the estimated reduction factor 1084  
was used. The amount by which the estimated factor resulted in 1085  
an overpayment or underpayment in taxes on any parcel shall be 1086  
added to or subtracted from the amount due on that parcel in the 1087  
ensuing tax year. 1088

A percentage or a tax reduction factor determined or 1089  
computed by the commissioner under this section shall be used 1090  
solely for the purpose of reducing the sums to be levied by the 1091  
tax to which it applies for the year for which it was determined 1092  
or computed. It shall not be used in making any tax computations 1093  
for any ensuing tax year. 1094

(I) In making the determinations under division (D) (1) of 1095  
this section, the tax commissioner shall take account of changes 1096  
in the taxable value of carryover property resulting from 1097  
complaints filed under section 5715.19 of the Revised Code for 1098

determinations made for the tax year in which such changes are 1099  
reported to the commissioner. Such changes shall be reported to 1100  
the commissioner on the first abstract of real property filed 1101  
with the commissioner under section 5715.23 of the Revised Code 1102  
following the date on which the complaint is finally determined 1103  
by the board of revision or by a court or other authority with 1104  
jurisdiction on appeal. The tax commissioner shall account for 1105  
such changes in making the determinations only for the tax year 1106  
in which the change in valuation is reported. Such a valuation 1107  
change shall not be used to recompute the percentages determined 1108  
under division (D) (1) of this section for any prior tax year. 1109

**Sec. 323.152.** In addition to the reduction in taxes 1110  
required under sections 319.302, ~~319.303~~, and 319.304 of the 1111  
Revised Code, taxes shall be reduced as provided in divisions 1112  
(A) and (B) of this section. 1113

(A) (1) (a) Division (A) (1) of this section applies to any 1114  
of the following persons: 1115

(i) A person who is permanently and totally disabled; 1116

(ii) A person who is sixty-five years of age or older; 1117

(iii) A person who is the surviving spouse of a deceased 1118  
person who was permanently and totally disabled or sixty-five 1119  
years of age or older and who applied and qualified for a 1120  
reduction in taxes under this division in the year of death, 1121  
provided the surviving spouse is at least fifty-nine but not 1122  
sixty-five or more years of age on the date the deceased spouse 1123  
dies. 1124

(b) Real property taxes on a homestead owned and occupied, 1125  
or a homestead in a housing cooperative occupied, by a person to 1126  
whom division (A) (1) of this section applies shall be reduced 1127

for each year for which an application for the reduction has 1128  
been approved. The reduction shall equal one of the following 1129  
amounts, as applicable to the person: 1130

(i) If the person received a reduction under division (A) 1131  
(1) of this section for tax year 2006, the greater of the 1132  
reduction for that tax year or the amount computed under 1133  
division (A) (1) (c) of this section; 1134

(ii) If the person received, for any homestead, a 1135  
reduction under division (A) (1) of this section for tax year 1136  
2013 or under division (A) of section 4503.065 of the Revised 1137  
Code for tax year 2014 or the person is the surviving spouse of 1138  
such a person and the surviving spouse is at least fifty-nine 1139  
years of age on the date the deceased spouse dies, the amount 1140  
computed under division (A) (1) (c) of this section. 1141

(iii) If the person is not described in division (A) (1) (b) 1142  
(i) or (ii) of this section and the person's total income does 1143  
not exceed thirty thousand dollars, as adjusted under division 1144  
(A) (1) (d) of this section, the amount computed under division 1145  
(A) (1) (c) of this section. 1146

(c) The amount of the reduction under division (A) (1) (c) 1147  
of this section equals the product of the following: 1148

(i) Twenty-five thousand dollars of the true value of the 1149  
property in money, as adjusted under division (A) (1) (d) of this 1150  
section; 1151

(ii) The assessment percentage established by the tax 1152  
commissioner under division (B) of section 5715.01 of the 1153  
Revised Code, not to exceed thirty-five per cent; 1154

(iii) The effective tax rate used to calculate the taxes 1155  
charged against the property for the current year, where 1156

"effective tax rate" is defined as in section 323.08 of the Revised Code;

(iv) The quantity equal to one minus the sum of the percentage reductions in taxes received by the property for the current tax year under ~~sections~~ section 319.302 and ~~319.303~~ of the Revised Code and division (B) of section 323.152 of the Revised Code.

(d) The tax commissioner shall adjust the total income threshold described in division (A) (1) (b) (iii) and the reduction amounts described in divisions (A) (1) (c) (i), (A) (2), and (A) (3) of this section by completing the following calculations in September of each year:

(i) Determine the percentage increase in the gross domestic product deflator determined by the bureau of economic analysis of the United States department of commerce from the first day of January of the preceding calendar year to the last day of December of the preceding calendar year;

(ii) Multiply that percentage increase by the total income threshold or reduction amount for the current tax year, as applicable;

(iii) Add the resulting product to the total income threshold or the reduction amount, as applicable, for the current tax year;

(iv) Round the resulting sum to the nearest multiple of one hundred dollars.

The commissioner shall certify the amount resulting from each adjustment to each county auditor not later than the first day of December each year. The certified total income threshold amount applies to the following tax year for persons described

in division (A) (1) (b) (iii) of this section. The certified 1186  
reduction amount applies to the following tax year. The 1187  
commissioner shall not make the applicable adjustment in any 1188  
calendar year in which the amount resulting from the adjustment 1189  
would be less than the total income threshold or the reduction 1190  
amount for the current tax year. 1191

(2) (a) Real property taxes on a homestead owned and 1192  
occupied, or a homestead in a housing cooperative occupied, by a 1193  
disabled veteran shall be reduced for each year for which an 1194  
application for the reduction has been approved. The reduction 1195  
shall equal the product obtained by multiplying fifty thousand 1196  
dollars of the true value of the property in money, as adjusted 1197  
under division (A) (1) (d) of this section, by the amounts 1198  
described in divisions (A) (1) (c) (ii) to (iv) of this section. 1199  
The reduction is in lieu of any reduction under section 323.158 1200  
of the Revised Code or division (A) (1), (2) (b), or (3) of this 1201  
section. The reduction applies to only one homestead owned and 1202  
occupied by a disabled veteran. 1203

(b) Real property taxes on a homestead owned and occupied, 1204  
or a homestead in a housing cooperative occupied, by the 1205  
surviving spouse of a disabled veteran shall be reduced for each 1206  
year an application for exemption is approved. The reduction 1207  
shall equal to the amount of the reduction authorized under 1208  
division (A) (2) (a) of this section. 1209

The reduction is in lieu of any reduction under section 1210  
323.158 of the Revised Code or division (A) (1), (2) (a), or (3) 1211  
of this section. The reduction applies to only one homestead 1212  
owned and occupied by the surviving spouse of a disabled 1213  
veteran. A homestead qualifies for a reduction in taxes under 1214  
division (A) (2) (b) of this section beginning in one of the 1215

following tax years:	1216
(i) For a surviving spouse described in division (L) (1) of section 323.151 of the Revised Code, the year the disabled veteran dies;	1217 1218 1219
(ii) For a surviving spouse described in division (L) (2) of section 323.151 of the Revised Code, the first year on the first day of January of which the total disability rating described in division (F) of that section has been received for the deceased spouse.	1220 1221 1222 1223 1224
In either case, the reduction shall continue through the tax year in which the surviving spouse dies or remarries.	1225 1226
(3) Real property taxes on a homestead owned and occupied, or a homestead in a housing cooperative occupied, by the surviving spouse of a public service officer killed in the line of duty shall be reduced for each year for which an application for the reduction has been approved. The reduction shall equal the product obtained by multiplying fifty thousand dollars of the true value of the property in money, as adjusted under division (A) (1) (d) of this section, by the amounts described in divisions (A) (1) (c) (ii) to (iv) of this section. The reduction is in lieu of any reduction under section 323.158 of the Revised Code or division (A) (1) or (2) of this section. The reduction applies to only one homestead owned and occupied by such a surviving spouse. A homestead qualifies for a reduction in taxes under division (A) (3) of this section for the tax year in which the public service officer dies through the tax year in which the surviving spouse dies or remarries.	1227 1228 1229 1230 1231 1232 1233 1234 1235 1236 1237 1238 1239 1240 1241 1242
(B) (1) As used in division (B) of this section, "qualifying levy" has the same meaning as in section 319.302 of	1243 1244

the Revised Code. 1245

(2) To provide a partial exemption, real property taxes on 1246  
any homestead, and manufactured home taxes on any manufactured 1247  
or mobile home on which a manufactured home tax is assessed 1248  
pursuant to division (D)(2) of section 4503.06 of the Revised 1249  
Code, shall be reduced for each year for which an application 1250  
for the reduction has been approved. The amount of the reduction 1251  
shall equal one of the following percentages of the amount of 1252  
taxes to be levied by qualifying levies on the homestead or the 1253  
manufactured or mobile home after applying section 319.301 of 1254  
the Revised Code: 1255

(a) For the first tax year to which this amendment 1256  
applies, 5.70%; 1257

(b) For the following tax year, 8.92%; 1258

(c) For the second following tax year, 12.15%; 1259

(d) For the third following tax year and every year 1260  
thereafter, 15.38%. 1261

(3) A board of county commissioners, by resolution, may 1262  
authorize a partial exemption from the real property taxes or 1263  
manufactured home taxes on any property or manufactured or 1264  
mobile home that receives the partial exemption under division 1265  
(B)(2) of this section. The resolution shall specify the amount 1266  
of the partial exemption, which may equal up to two and one-half 1267  
per cent of the amount of taxes to be levied by qualifying 1268  
levies on the property or home after applying section 319.301 of 1269  
the Revised Code. The partial exemption shall be applied 1270  
concurrently with the partial exemption under division (B)(2) of 1271  
this section, and no application shall be required under section 1272  
323.153 of the Revised Code to obtain the partial exemption 1273

authorized pursuant to this section. 1274

The board shall certify a copy of the resolution, or a 1275  
copy of any resolution repealing or modifying the partial 1276  
exemption's authorization, to the county auditor and tax 1277  
commissioner within thirty days after its adoption. If the 1278  
resolution is adopted on or before the first day of July of a 1279  
tax year, the partial exemption shall first apply or cease to 1280  
apply, in the case of real property taxes, to that tax year or, 1281  
in the case of manufactured home taxes, the following tax year. 1282  
If the resolution is adopted after the first day of July of a 1283  
tax year, the partial exemption shall first apply or cease to 1284  
apply, in the case of real property taxes, to the following tax 1285  
year or, in the case of manufactured home taxes, the second 1286  
succeeding tax year. 1287

(C) The reductions granted by this section do not apply to 1288  
special assessments or respread of assessments levied against 1289  
the homestead, and if there is a transfer of ownership 1290  
subsequent to the filing of an application for a reduction in 1291  
taxes, such reductions are not forfeited for such year by virtue 1292  
of such transfer. 1293

(D) The reductions in taxable value referred to in this 1294  
section shall be applied solely as a factor for the purpose of 1295  
computing the reduction of taxes under this section and shall 1296  
not affect the total value of property in any subdivision or 1297  
taxing district as listed and assessed for taxation on the tax 1298  
lists and duplicates, or any direct or indirect limitations on 1299  
indebtedness of a subdivision or taxing district. If after 1300  
application of sections 5705.31 and 5705.32 of the Revised Code, 1301  
including the allocation of all levies within the ten-mill 1302  
limitation to debt charges to the extent therein provided, there 1303

would be insufficient funds for payment of debt charges not 1304  
provided for by levies in excess of the ten-mill limitation, the 1305  
reduction of taxes provided for in sections 323.151 to 323.159 1306  
of the Revised Code shall be proportionately adjusted to the 1307  
extent necessary to provide such funds from levies within the 1308  
ten-mill limitation. 1309

(E) No reduction shall be made on the taxes due on the 1310  
homestead of any person convicted of violating division (D) or 1311  
(E) of section 323.153 of the Revised Code for a period of three 1312  
years following the conviction. 1313

**Sec. 519.12.** (A) (1) Amendments to the zoning resolution 1314  
may be initiated by motion of the township zoning commission, by 1315  
the passage of a resolution by the board of township trustees, 1316  
or by the filing of an application by one or more of the owners 1317  
or lessees of property within the area proposed to be changed or 1318  
affected by the proposed amendment with the township zoning 1319  
commission. The board of township trustees may require that the 1320  
owner or lessee of property filing an application to amend the 1321  
zoning resolution pay a fee to defray the cost of advertising, 1322  
mailing, filing with the county recorder, and other expenses. If 1323  
the board of township trustees requires such a fee, it shall be 1324  
required generally, for each application. The board of township 1325  
trustees, upon the passage of such a resolution, shall certify 1326  
it to the township zoning commission. 1327

(2) Upon the adoption of a motion by the township zoning 1328  
commission, the certification of a resolution by the board of 1329  
township trustees to the commission, or the filing of an 1330  
application by property owners or lessees as described in 1331  
division (A) (1) of this section with the commission, the 1332  
commission shall set a date for a public hearing, which date 1333

shall not be less than twenty nor more than forty days from the 1334  
date of the certification of such a resolution, the date of 1335  
adoption of such a motion, or the date of the filing of such an 1336  
application. Notice of the hearing shall be given by the 1337  
commission by one publication at least ten days before the date 1338  
of the hearing using at least one of the following methods: 1339

(a) In the print or digital edition of one or more 1340  
newspapers of general circulation in the township; 1341

(b) On the official public notice web site established 1342  
under section 125.182 of the Revised Code; 1343

(c) On the web site and social media account of the 1344  
township. 1345

(B) If the proposed amendment intends to rezone or 1346  
redistrict ten or fewer parcels of land, as listed on the county 1347  
auditor's current tax list, written notice of the hearing shall 1348  
be mailed by the township zoning commission, by first class 1349  
mail, at least ten days before the date of the public hearing to 1350  
all owners of property within and contiguous to and directly 1351  
across the street from the area proposed to be rezoned or 1352  
redistricted to the addresses of those owners appearing on the 1353  
county auditor's current tax list. The failure of delivery of 1354  
that notice shall not invalidate any such amendment. 1355

(C) If the proposed amendment intends to rezone or 1356  
redistrict ten or fewer parcels of land as listed on the county 1357  
auditor's current tax list, the published and mailed notices 1358  
shall set forth the time, date, and place of the public hearing 1359  
and include all of the following: 1360

(1) The name of the township zoning commission that will 1361  
be conducting the hearing; 1362

(2) A statement indicating that the motion, resolution, or application is an amendment to the zoning resolution;	1363 1364
(3) A list of the addresses of all properties to be rezoned or redistricted by the proposed amendment and of the names of owners of those properties, as they appear on the county auditor's current tax list;	1365 1366 1367 1368
(4) The present zoning classification of property named in the proposed amendment and the proposed zoning classification of that property;	1369 1370 1371
(5) The time and place where the motion, resolution, or application proposing to amend the zoning resolution will be available for examination for a period of at least ten days prior to the hearing;	1372 1373 1374 1375
(6) The name of the person responsible for giving notice of the hearing by publication, by mail, or by both publication and mail;	1376 1377 1378
(7) A statement that, after the conclusion of the hearing, the matter will be submitted to the board of township trustees for its action;	1379 1380 1381
(8) Any other information requested by the commission.	1382
(D) If the proposed amendment alters the text of the zoning resolution, or rezones or redistricts more than ten parcels of land as listed on the county auditor's current tax list, the published notice shall set forth the time, date, and place of the public hearing and include all of the following:	1383 1384 1385 1386 1387
(1) The name of the township zoning commission that will be conducting the hearing on the proposed amendment;	1388 1389
(2) A statement indicating that the motion, application,	1390

or resolution is an amendment to the zoning resolution; 1391

(3) The time and place where the text and maps of the 1392  
proposed amendment will be available for examination for a 1393  
period of at least ten days prior to the hearing; 1394

(4) The name of the person responsible for giving notice 1395  
of the hearing by publication; 1396

(5) A statement that, after the conclusion of the hearing, 1397  
the matter will be submitted to the board of township trustees 1398  
for its action; 1399

(6) Any other information requested by the commission. 1400

(E) (1) (a) Except as provided in division (E) (1) (b) of this 1401  
section, within five days after the adoption of the motion 1402  
described in division (A) of this section, the certification of 1403  
the resolution described in division (A) of this section, or the 1404  
filing of the application described in division (A) of this 1405  
section, the township zoning commission shall transmit a copy of 1406  
it together with text and map pertaining to it to the county or 1407  
regional planning commission, if there is such a commission, for 1408  
approval, disapproval, or suggestions. 1409

The county or regional planning commission shall recommend 1410  
the approval or denial of the proposed amendment or the approval 1411  
of some modification of it and shall submit its recommendation 1412  
to the township zoning commission. The recommendation shall be 1413  
considered at the public hearing held by the township zoning 1414  
commission on the proposed amendment. 1415

(b) The township zoning commission of a township that has 1416  
adopted a limited home rule government under Chapter 504. of the 1417  
Revised Code is not subject to division (E) (1) (a) of this 1418  
section but may choose to comply with division (E) (1) (a) of this 1419

section. 1420

(2) The township zoning commission, within thirty days 1421  
after the hearing, shall recommend the approval or denial of the 1422  
proposed amendment, or the approval of some modification of it, 1423  
and submit that recommendation together with the motion, 1424  
application, or resolution involved, the text and map pertaining 1425  
to the proposed amendment, and the recommendation of the county 1426  
or regional planning commission on it to the board of township 1427  
trustees. 1428

(3) The board of township trustees, upon receipt of that 1429  
recommendation, shall set a time for a public hearing on the 1430  
proposed amendment, which date shall not be more than thirty 1431  
days from the date of the receipt of that recommendation. Notice 1432  
of the hearing shall be given by the board by one publication at 1433  
least ten days before the date of the hearing using at least one 1434  
of the following methods: 1435

(a) In the print or digital edition of one or more 1436  
newspapers of general circulation in the township; 1437

(b) On the official public notice web site established 1438  
under section 125.182 of the Revised Code; 1439

(c) On the web site and social media account of the 1440  
township. 1441

(F) If the proposed amendment intends to rezone or 1442  
redistrict ten or fewer parcels of land as listed on the county 1443  
auditor's current tax list, the published notice shall set forth 1444  
the time, date, and place of the public hearing and include all 1445  
of the following: 1446

(1) The name of the board of township trustees that will 1447  
be conducting the hearing; 1448

(2) A statement indicating that the motion, application,	1449
or resolution is an amendment to the zoning resolution;	1450
(3) A list of the addresses of all properties to be	1451
rezoned or redistricted by the proposed amendment and of the	1452
names of owners of those properties, as they appear on the	1453
county auditor's current tax list;	1454
(4) The present zoning classification of property named in	1455
the proposed amendment and the proposed zoning classification of	1456
that property;	1457
(5) The time and place where the motion, application, or	1458
resolution proposing to amend the zoning resolution will be	1459
available for examination for a period of at least ten days	1460
prior to the hearing;	1461
(6) The name of the person responsible for giving notice	1462
of the hearing by publication, by mail, or by both publication	1463
and mail;	1464
(7) Any other information requested by the board.	1465
(G) If the proposed amendment alters the text of the	1466
zoning resolution, or rezones or redistricts more than ten	1467
parcels of land as listed on the county auditor's current tax	1468
list, the published notice shall set forth the time, date, and	1469
place of the public hearing and include all of the following:	1470
(1) The name of the board of township trustees that will	1471
be conducting the hearing on the proposed amendment;	1472
(2) A statement indicating that the motion, application,	1473
or resolution is an amendment to the zoning resolution;	1474
(3) The time and place where the text and maps of the	1475
proposed amendment will be available for examination for a	1476

period of at least ten days prior to the hearing; 1477

(4) The name of the person responsible for giving notice 1478  
of the hearing by publication; 1479

(5) Any other information requested by the board. 1480

(H) Within twenty days after its public hearing, the board 1481  
of township trustees shall either adopt or deny the 1482  
recommendations of the township zoning commission or adopt some 1483  
modification of them. If the board denies or modifies the 1484  
commission's recommendations, a majority vote of the board shall 1485  
be required. 1486

Except as provided in division (J) of this section, the 1487  
proposed amendment, if adopted by the board, shall become 1488  
effective in thirty days after the date of its adoption, unless, 1489  
within thirty days after the adoption, there is presented to the 1490  
board of township trustees a petition, signed by a number of 1491  
registered electors residing in the unincorporated area of the 1492  
township or part of that unincorporated area included in the 1493  
zoning plan equal to not less than thirty-five per cent of the 1494  
total vote cast for all candidates for governor in that area at 1495  
the most recent general election at which a governor was 1496  
elected, requesting the board of township trustees to submit the 1497  
amendment to the electors of that area for approval or rejection 1498  
at a special election to be held on the day of the next primary 1499  
or general election that occurs at least ninety days after the 1500  
petition is filed. Each part of this petition shall contain the 1501  
number and the full and correct title, if any, of the zoning 1502  
amendment resolution, motion, or application, furnishing the 1503  
name by which the amendment is known and a brief summary of its 1504  
contents. In addition to meeting the requirements of this 1505  
section, each petition shall be governed by the rules specified 1506

in section 3501.38 of the Revised Code. 1507

The form of a petition calling for a zoning referendum and 1508  
the statement of the circulator shall be substantially as 1509  
follows: 1510

"PETITION FOR ZONING REFERENDUM 1511

(if the proposal is identified by a particular name or 1512  
number, or both, these should be inserted here) 1513

\_\_\_\_\_ 1514

A proposal to amend the zoning map of the unincorporated 1515  
area of \_\_\_\_\_ Township, \_\_\_\_\_ County, Ohio, 1516  
adopted \_\_\_\_\_ (date) \_\_\_\_\_ (followed by brief summary of the 1517  
proposal). 1518

To the Board of Township Trustees of \_\_\_\_\_ 1519  
Township, \_\_\_\_\_ County, Ohio: 1520

We, the undersigned, being electors residing in the 1521  
unincorporated area of \_\_\_\_\_ Township, 1522  
included within the \_\_\_\_\_ Township Zoning Plan, equal to 1523  
not less than ~~fifteen~~thirty-five per cent of the total vote 1524  
cast for all candidates for governor in the area at the 1525  
preceding general election at which a governor was elected, 1526  
request the Board of Township Trustees to submit this amendment 1527  
of the zoning resolution to the electors of 1528  
\_\_\_\_\_ Township residing within the 1529  
unincorporated area of the township included in the 1530  
\_\_\_\_\_ Township Zoning Resolution, for approval or 1531  
rejection at a special election to be held on the day of the 1532  
primary or general election to be held on \_\_\_\_\_ (date) \_\_\_\_\_, 1533  
pursuant to section 519.12 of the Revised Code. 1534

Street Address Date of 1535



trustees and shall be accompanied by an appropriate map of the 1562  
area affected by the zoning proposal. Within two weeks after 1563  
receiving a petition filed under this section, the board of 1564  
township trustees shall certify the petition to the board of 1565  
elections. A petition filed under this section shall be 1566  
certified to the board of elections not less than ninety days 1567  
prior to the election at which the question is to be voted upon. 1568

The board of elections shall determine the sufficiency and 1569  
validity of each petition certified to it by a board of township 1570  
trustees under this section. If the board of elections 1571  
determines that a petition is sufficient and valid, the question 1572  
shall be voted upon at a special election to be held on the day 1573  
of the next primary or general election that occurs at least 1574  
ninety days after the date the petition is filed with the board 1575  
of township trustees, regardless of whether any election will be 1576  
held to nominate or elect candidates on that day. 1577

No amendment for which such a referendum vote has been 1578  
requested shall be put into effect unless a majority of the vote 1579  
cast on the issue is in favor of the amendment. Upon 1580  
certification by the board of elections that the amendment has 1581  
been approved by the voters, it shall take immediate effect. 1582

(I) Within five working days after an amendment's 1583  
effective date, the board of township trustees shall file the 1584  
text and maps of the amendment in the office of the county 1585  
recorder and with the county or regional planning commission, if 1586  
one exists. 1587

The failure to file any amendment, or any text and maps, 1588  
or duplicates of any of these documents, with the office of the 1589  
county recorder or the county or regional planning commission as 1590  
required by this section does not invalidate the amendment and 1591

is not grounds for an appeal of any decision of the board of zoning appeals.

(J) (1) Notwithstanding any contrary provision of the Revised Code, a decision of the board of township trustees to adopt a proposed amendment to the zoning text or map to rezone, redistrict, or otherwise make an amendment related to, any property involved in a megaproject as defined in section 122.17 of the Revised Code shall take effect immediately upon adoption and is exempt from the referendum procedures in division (H) of this section.

(2) If a proposed amendment establishes or modifies planned-unit development regulations, the following apply in lieu of the contrary provisions of division (H) of this section:

(a) The board of elections shall determine the sufficiency and validity of the petition not later than thirty days after the petition is certified to the board of elections by the board of township trustees.

(b) If the board of elections determines there is an insufficient number of valid signatures, the board immediately shall notify the person who presented the petition. The person may submit additional signatures not later than ten days after the notification.

**Sec. 1901.186.** (A) As used in this section:

(1) "Felony sex offense" has the same meaning as in section 2967.28 of the Revised Code.

(2) "Offense of violence" has the same meaning as in section 2901.01 of the Revised Code.

(3) "Informant" means a person who is assisting a law

enforcement agency in a criminal investigation by purchasing 1620  
controlled substances from others in return for compensation 1621  
from the law enforcement agency. 1622

(B) In addition to all other jurisdictions granted a 1623  
municipal court in this chapter, except as provided in division 1624  
(C) of this section, the Tiffin-Fostoria municipal court has 1625  
concurrent jurisdiction with the Seneca county court of common 1626  
pleas in all criminal actions or proceedings to which both of 1627  
the following apply: 1628

(1) The court finds that the offender's addiction to a 1629  
drug of abuse was the primary factor leading to the offender's 1630  
commission of the offense charged. 1631

(2) The offender is admitted to participate in the 1632  
participating in victory of transition (PIVOT) drug recovery 1633  
program. 1634

(C) The Tiffin-Fostoria municipal court does not have 1635  
concurrent jurisdiction with the Seneca county court of common 1636  
pleas in a criminal action or proceeding when any of the 1637  
following applies: 1638

~~(1) The defendant is not a resident of Seneca county.~~ 1639

~~(2)~~ The defendant is charged with a first, second, or 1640  
third degree felony offense of violence. 1641

~~(3)~~ (2) The defendant is charged with a felony sex offense 1642  
or has a duty to comply with sections 2950.04, 2950.041, 1643  
2950.05, and 2950.06 of the Revised Code. 1644

~~(4)~~ (3) The defendant is charged with a felony violation of 1645  
section 2925.04 or 2925.041 of the Revised Code. 1646

~~(5) The defendant is under a community control sanction or~~ 1647

~~post release control sanction imposed by another court or is on  
parole or probation under the supervision of another  
jurisdiction.~~ 1648  
1649  
1650

~~(6) Criminal proceedings are pending against the defendant  
for a felony offense in another jurisdiction.~~ 1651  
1652

~~(7)~~ (4) The defendant is serving a prison term imposed by  
another court. 1653  
1654

~~(8)~~ (5) The defendant is engaged as an informant for a law  
enforcement agency. 1655  
1656

**Sec. 3318.36.** (A) (1) As used in this section: 1657

(a) "Ohio facilities construction commission," "classroom  
facilities," "school district," "school district board," "net  
bonded indebtedness," "required percentage of the basic project  
costs," "basic project cost," "valuation," and "percentile" have  
the same meanings as in section 3318.01 of the Revised Code. 1658  
1659  
1660  
1661  
1662

(b) "Required level of indebtedness" means five per cent  
of the school district's valuation for the year preceding the  
year in which the commission and school district enter into an  
agreement under division (B) of this section, plus [two one-  
hundredths of one per cent multiplied by (the percentile in  
which the district ranks minus one)]. 1663  
1664  
1665  
1666  
1667  
1668

(c) "Local resources" means any moneys generated in any  
manner permitted for a school district board to raise the school  
district portion of a project undertaken with assistance under  
sections 3318.01 to 3318.20 of the Revised Code. 1669  
1670  
1671  
1672

(2) For purposes of determining the required level of  
indebtedness, the required percentage of the basic project costs  
under division (C) (1) of this section, and priority for 1673  
1674  
1675

assistance under sections 3318.01 to 3318.20 of the Revised 1676  
Code, the percentile ranking of a school district with which the 1677  
commission has entered into an agreement under this section 1678  
between the first day of July and the thirty-first day of August 1679  
in each fiscal year is the percentile ranking calculated for 1680  
that district for the immediately preceding fiscal year, and the 1681  
percentile ranking of a school district with which the 1682  
commission has entered into such agreement between the first day 1683  
of September and the thirtieth day of June in each fiscal year 1684  
is the percentile ranking calculated for that district for the 1685  
current fiscal year. 1686

(B) (1) There is hereby established the school building 1687  
assistance expedited local partnership program. Under the 1688  
program, the Ohio facilities construction commission may enter 1689  
into an agreement with the board of any school district under 1690  
which the board may proceed with the new construction or major 1691  
repairs of a part of the district's classroom facilities needs, 1692  
as determined under sections 3318.01 to 3318.20 of the Revised 1693  
Code, through the expenditure of local resources prior to the 1694  
school district's eligibility for state assistance under those 1695  
sections, and may apply that expenditure toward meeting the 1696  
school district's portion of the basic project cost of the total 1697  
of the district's classroom facilities needs, as recalculated 1698  
under division (E) of this section, when the district becomes 1699  
eligible for state assistance under sections 3318.01 to 3318.20 1700  
or section 3318.364 of the Revised Code. 1701

Any school district that is reasonably expected to receive 1702  
assistance under sections 3318.01 to 3318.20 of the Revised Code 1703  
within two fiscal years from the date the school district adopts 1704  
its resolution under division (B) of this section shall not be 1705  
eligible to participate in the program established under this 1706

section unless that school district divides its project under 1707  
those sections into segments as authorized by section 3318.034 1708  
of the Revised Code. In the case of a school district that has 1709  
segmented its project as authorized in section 3318.034 of the 1710  
Revised Code, the district shall select a discrete portion of 1711  
one or more future segments of its project, to which the 1712  
district may apply local resources under an agreement under this 1713  
section prior to further state assistance for those future 1714  
segments under sections 3318.01 to 3318.20 of the Revised Code. 1715

(2) To participate in the program, a school district board 1716  
shall first adopt a resolution certifying to the commission the 1717  
board's intent to participate in the program. 1718

The resolution shall specify the approximate date that the 1719  
board intends to seek elector approval of any bond or tax 1720  
measures or to apply other local resources to use to pay the 1721  
cost of classroom facilities to be constructed under this 1722  
section. The resolution may specify the application of local 1723  
resources or elector-approved bond or tax measures after the 1724  
resolution is adopted by the board, and in such case the board 1725  
may proceed with a discrete portion of its project under this 1726  
section as soon as the commission and the controlling board have 1727  
approved the basic project cost of the district's classroom 1728  
facilities needs as specified in division (D) of this section. 1729  
The board shall submit its resolution to the commission not 1730  
later than ten days after the date the resolution is adopted by 1731  
the board. 1732

~~The commission shall not consider any resolution that is 1733  
submitted pursuant to division (B)(2) of this section, as 1734  
amended by this amendment, sooner than September 14, 2000. 1735~~

(3) For purposes of determining when a district that 1736

enters into an agreement under this section becomes eligible for 1737  
assistance under sections 3318.01 to 3318.20 of the Revised Code 1738  
or priority for assistance under section 3318.364 of the Revised 1739  
Code, the commission shall use the district's percentile ranking 1740  
determined at the time the district entered into the agreement 1741  
under this section, as prescribed by division (A)(2) of this 1742  
section. 1743

(4) Any project under this section shall comply with 1744  
section 3318.03 of the Revised Code and with any specifications 1745  
for plans and materials for classroom facilities adopted by the 1746  
commission under section 3318.04 of the Revised Code. 1747

(5) If a school district that enters into an agreement 1748  
under this section has not begun a project applying local 1749  
resources as provided for under that agreement at the time the 1750  
district is notified by the commission that it is eligible to 1751  
receive state assistance for its project under sections 3318.01 1752  
to 3318.20 of the Revised Code or for a segment of its project, 1753  
if the district previously segmented its project as authorized 1754  
in section 3318.034 of the Revised Code, all assessment and 1755  
agreement documents entered into under this section are void. 1756

(6) Only construction of or repairs to classroom 1757  
facilities that have been approved by the commission and have 1758  
been therefore included as part of a district's basic project 1759  
cost qualify for application of local resources under this 1760  
section. 1761

(C) Based on the results of on-site visits and assessment, 1762  
the commission shall determine the basic project cost of the 1763  
school district's classroom facilities needs. The commission 1764  
shall determine the school district's portion of such basic 1765  
project cost, which shall be ~~the greater of:~~ 1766

~~(1) The based on the required percentage of the basic project costs, determined based on the school district's percentile ranking,~~

~~(2) An amount necessary to raise the school district's net bonded indebtedness, as of the fiscal year the commission and the school district enter into the agreement under division (B) of this section, to within five thousand dollars of the required level of indebtedness.~~

(D) (1) When the commission determines the basic project cost of the classroom facilities needs of a school district and the school district's portion of that basic project cost under division (C) of this section, the project shall be conditionally approved. Such conditional approval shall be submitted to the controlling board for approval thereof. The controlling board shall forthwith approve or reject the commission's determination, conditional approval, and the amount of the state's portion of the basic project cost; however, no state funds shall be encumbered under this section. Upon approval by the controlling board, the school district board may identify a discrete part of its classroom facilities needs, which shall include only new construction of or additions or major repairs to a particular building, to address with local resources. Upon identifying a part of the school district's basic project cost to address with local resources, the school district board may allocate any available school district moneys to pay the cost of that identified part, including the proceeds of an issuance of bonds if approved by the electors of the school district.

All local resources utilized under this division shall first be deposited in the project construction account required under section 3318.08 of the Revised Code.

(2) Unless the school district board exercises its option 1797  
under division (D) (3) of this section, for a school district to 1798  
qualify for participation in the program authorized under this 1799  
section, one of the following conditions shall be satisfied: 1800

(a) The electors of the school district by a majority vote 1801  
shall approve the levy of taxes outside the ten-mill limitation 1802  
for a period of twenty-three years at the rate of not less than 1803  
one-half mill for each dollar of valuation to be used to pay the 1804  
cost of maintaining or upgrading, if approved by the commission, 1805  
the classroom facilities included in the basic project cost as 1806  
determined by the commission. The form of the ballot to be used 1807  
to submit the question whether to approve the tax required under 1808  
this division to the electors of the school district shall be 1809  
the form for an additional levy of taxes prescribed in section 1810  
3318.361 of the Revised Code, which may be combined in a single 1811  
ballot question with the questions prescribed under section 1812  
5705.218 of the Revised Code. 1813

(b) As authorized under division (C) of section 3318.05 of 1814  
the Revised Code, the school district board shall earmark from 1815  
the proceeds of a permanent improvement tax levied under section 1816  
5705.21 of the Revised Code, an amount equivalent to the 1817  
additional tax otherwise required under division (D) (2) (a) of 1818  
this section for the maintenance of the classroom facilities 1819  
included in the basic project cost as determined by the 1820  
commission. 1821

(c) As authorized under section 3318.051 of the Revised 1822  
Code, the school district board shall, if approved by the 1823  
commission, annually transfer into the maintenance fund required 1824  
under section 3318.05 of the Revised Code the amount prescribed 1825  
in section 3318.051 of the Revised Code in lieu of the tax 1826

otherwise required under division (D) (2) (a) of this section for 1827  
the maintenance of the classroom facilities included in the 1828  
basic project cost as determined by the commission. 1829

(d) If the school district board has rescinded the 1830  
agreement to make transfers under section 3318.051 of the 1831  
Revised Code, as provided under division (F) of that section, 1832  
the electors of the school district, in accordance with section 1833  
3318.063 of the Revised Code, first shall approve the levy of 1834  
taxes outside the ten-mill limitation for the period specified 1835  
in that section at a rate of not less than one-half mill for 1836  
each dollar of valuation. 1837

(e) The school district board shall apply the proceeds of 1838  
a tax to leverage bonds as authorized under section 3318.052 of 1839  
the Revised Code or dedicate a local donated contribution in the 1840  
manner described in division (B) of section 3318.084 of the 1841  
Revised Code in an amount equivalent to the additional tax 1842  
otherwise required under division (D) (2) (a) of this section for 1843  
the maintenance of the classroom facilities included in the 1844  
basic project cost as determined by the commission. 1845

(3) A school district board may opt to delay taking any of 1846  
the actions described in division (D) (2) of this section until 1847  
the school district becomes eligible for state assistance under 1848  
sections 3318.01 to 3318.20 of the Revised Code. In order to 1849  
exercise this option, the board shall certify to the commission 1850  
a resolution indicating the board's intent to do so prior to 1851  
entering into an agreement under division (B) of this section. 1852

(4) If pursuant to division (D) (3) of this section a 1853  
district board opts to delay levying an additional tax until the 1854  
district becomes eligible for state assistance, it shall submit 1855  
the question of levying that tax to the district electors as 1856

follows: 1857

(a) In accordance with section 3318.06 of the Revised Code 1858  
if it will also be necessary pursuant to division (E) of this 1859  
section to submit a proposal for approval of a bond issue; 1860

(b) In accordance with section 3318.361 of the Revised 1861  
Code if it is not necessary to also submit a proposal for 1862  
approval of a bond issue pursuant to division (E) of this 1863  
section. 1864

(5) No state assistance under sections 3318.01 to 3318.20 1865  
of the Revised Code shall be released until a school district 1866  
board that adopts and certifies a resolution under division (D) 1867  
of this section also demonstrates to the satisfaction of the 1868  
commission compliance with the provisions of division (D) (2) of 1869  
this section. 1870

Any amount required for maintenance under division (D) (2) 1871  
of this section shall be deposited into a separate fund as 1872  
specified in division (D) of section 3318.05 of the Revised 1873  
Code. 1874

(E) (1) If the school district becomes eligible for state 1875  
assistance under sections 3318.01 to 3318.20 of the Revised Code 1876  
for its entire project or for future segments, if the district 1877  
previously segmented its project as authorized in section 1878  
3318.034 of the Revised Code, based on its percentile ranking 1879  
under division (B) (3) of this section or is offered assistance 1880  
under section 3318.364 of the Revised Code, the commission shall 1881  
conduct a new assessment of the school district's classroom 1882  
facilities needs and shall recalculate the basic project cost 1883  
based on this new assessment. The basic project cost 1884  
recalculated under this division shall include the amount of 1885

expenditures made by the school district board under division 1886  
(D) (1) of this section. The commission shall then recalculate 1887  
the school district's portion of the new basic project cost, 1888  
which shall be the percentage of the original basic project cost 1889  
assigned to the school district as its portion under division 1890  
(C) of this section, except as provided in division (F) (2) of 1891  
this section. The commission shall deduct the expenditure of 1892  
school district moneys made under division (D) (1) of this 1893  
section from the school district's portion of the basic project 1894  
cost as recalculated under this division. If the amount of 1895  
school district resources applied by the school district board 1896  
to the school district's portion of the basic project cost under 1897  
this section is less than the total amount of such portion as 1898  
recalculated under this division, the school district board by a 1899  
majority vote of all of its members shall, if it desires to seek 1900  
state assistance under sections 3318.01 to 3318.20 of the 1901  
Revised Code, adopt a resolution as specified in section 3318.06 1902  
of the Revised Code to submit to the electors of the school 1903  
district the question of approval of a bond issue in order to 1904  
pay any additional amount of school district portion required 1905  
for state assistance. Any tax levy approved under division (D) 1906  
of this section satisfies the requirements to levy the 1907  
additional tax under section 3318.06 of the Revised Code. 1908

(2) ~~If~~ Except as provided in division (F) (2) of this 1909  
section, if the amount of school district resources applied by 1910  
the school district board to the school district's portion of 1911  
the basic project cost under this section is more than the total 1912  
amount of such portion as recalculated under this division, 1913  
within two years after the school district's portion is 1914  
recalculated under division (E) (1) of this section the 1915  
commission may grant to the school district the difference 1916

between the two calculated portions, but at no time shall the  
commission expend any state funds on a project in an amount  
greater than the state's portion of the basic project cost as  
recalculated under this division.

Any reimbursement under this division shall be only for  
local resources the school district has applied toward  
construction cost expenditures for the classroom facilities  
approved by the commission, which shall not include any  
financing costs associated with that construction.

The school district board shall use any moneys reimbursed  
to the district under this division to pay off any debt service  
the district owes for classroom facilities constructed under its  
project under this section before such moneys are applied to any  
other purpose. However, the district board first may deposit  
moneys reimbursed under this division into the district's  
general fund or a permanent improvement fund to replace local  
resources the district withdrew from those funds, as long as,  
and to the extent that, those local resources were used by the  
district for constructing classroom facilities included in the  
district's basic project cost.

(F) (1) If a school district becomes eligible for state  
assistance under sections 3318.01 to 3318.20 of the Revised Code  
or priority for assistance under section 3318.364 of the Revised  
Code for its entire project or for future segments, the district  
may request, and the commission may recalculate, the district's  
most recent percentile ranking if all of the following apply:

(a) The district entered into an agreement described in  
division (B) (1) of this section ten or more years prior to the  
beginning of the most recent fiscal year.

(b) The district's percentile ranking in at least three of 1946  
the five most recent fiscal years resulted in a decrease of 1947  
fifteen per cent or more in the district's portion of the basic 1948  
project cost compared to the district's portion of the basic 1949  
project cost under an agreement described in division (B) (1) of 1950  
this section. 1951

(c) The increase in state funds for the district's project 1952  
is more than the amount of local expenditures paid by the 1953  
district under division (B) (1) of this section. 1954

(d) The district has not previously been awarded funding 1955  
under sections 3318.01 to 3318.20 of the Revised Code. 1956

(2) A district may elect to use the recalculated 1957  
percentile ranking for the purpose of recalculating the 1958  
district's portion of the basic project cost under division (E) 1959  
of this section. If a district elects to use the recalculated 1960  
percentile ranking, the district shall forfeit any reimbursement 1961  
owed to the district under division (E) (2) of this section for 1962  
its expenditure of local resources for the project under 1963  
division (B) (1) of this section. 1964

**Sec. 3318.363.** (A) This section applies beginning in 1965  
fiscal year 2003 and only to a school district participating in 1966  
the school building assistance expedited local partnership 1967  
program under section 3318.36 of the Revised Code. 1968

(B) If there is a decrease in the tax valuation of a 1969  
school district to which this section applies by ten per cent or 1970  
greater from one tax year to the next due to a decrease in the 1971  
assessment rate of the taxable property of an electric company 1972  
that owns property in the district, as provided for in section 1973  
5727.111 of the Revised Code as amended by Am. Sub. S.B. 3 of 1974

the 123rd General Assembly, the Ohio facilities construction 1975  
commission shall calculate or recalculate the state and school 1976  
district portions of the basic project cost of the school 1977  
district's project by determining the percentile rank in which 1978  
the district would be located if such ranking were made using 1979  
the adjusted valuation per pupil calculated under division (C) 1980  
of this section rather than the three-year average adjusted 1981  
valuation per pupil, calculated under division (B) of section 1982  
3318.011 of the Revised Code. For such district, the required 1983  
percentage of the basic project cost used to determine the state 1984  
and school district shares of that cost under division (C) of 1985  
section 3318.36 of the Revised Code shall be based on the 1986  
percentile rank as calculated under this section rather than as 1987  
otherwise provided in division ~~(C) (1)~~ (C) of section 3318.36 of 1988  
the Revised Code. If the commission has determined the state and 1989  
school district portion of the basic project cost of such a 1990  
district's project under section 3318.36 of the Revised Code 1991  
prior to that decrease in tax valuation, the commission shall 1992  
adjust the state and school district shares of the basic project 1993  
cost of such project in accordance with this section. 1994

(C) (1) As used in divisions (C) and (D) of this section, 1995  
"total taxable value" and "formula ADM" have the same meanings 1996  
as in section 3317.02 of the Revised Code, and "income factor" 1997  
has the same meaning as in section 3318.011 of the Revised Code. 1998

(2) The adjusted valuation per pupil for a school district 1999  
to which this section applies shall be calculated using the 2000  
following formula: 2001

(The district's total taxable value for the tax year 2002  
preceding the calendar year in which the current fiscal year 2003  
begins / the district's formula ADM for the previous fiscal 2004

year) - [\$30,000 x (1 - the district's income factor)]. 2005

(D) At the request of the Ohio facilities construction 2006  
commission, the department of education and workforce shall 2007  
report a district's total taxable value for the tax year 2008  
preceding the calendar year in which the current fiscal year 2009  
begins for any district to which this section applies as that 2010  
information has been certified to the department by the tax 2011  
commissioner pursuant to section 3317.021 of the Revised Code. 2012

**Sec. 4503.065.** (A) (1) Division (A) of this section applies 2013  
to any of the following persons: 2014

(a) An individual who is permanently and totally disabled; 2015

(b) An individual who is sixty-five years of age or older; 2016

(c) An individual who is the surviving spouse of a 2017  
deceased person who was permanently and totally disabled or 2018  
sixty-five years of age or older and who applied and qualified 2019  
for a reduction in assessable value under this section in the 2020  
year of death, provided the surviving spouse is at least fifty- 2021  
nine but not sixty-five or more years of age on the date the 2022  
deceased spouse dies. 2023

(2) The manufactured home tax on a manufactured or mobile 2024  
home that is paid pursuant to division (C) of section 4503.06 of 2025  
the Revised Code and that is owned and occupied as a home by an 2026  
individual whose domicile is in this state and to whom this 2027  
section applies, shall be reduced for any tax year for which an 2028  
application for such reduction has been approved, provided the 2029  
individual did not acquire ownership from a person, other than 2030  
the individual's spouse, related by consanguinity or affinity 2031  
for the purpose of qualifying for the reduction. An owner 2032  
includes a settlor of a revocable or irrevocable inter vivos 2033

trust holding the title to a manufactured or mobile home 2034  
occupied by the settlor as of right under the trust. 2035

(a) For manufactured and mobile homes for which the tax 2036  
imposed by section 4503.06 of the Revised Code is computed under 2037  
division (D) (2) of that section, the reduction shall equal one 2038  
of the following amounts, as applicable to the person: 2039

(i) If the person received a reduction under this section 2040  
for tax year 2007, the greater of the reduction for that tax 2041  
year or the amount computed under division (A) (2) (b) of this 2042  
section; 2043

(ii) If the person received, for any homestead, a 2044  
reduction under division (A) of this section for tax year 2014 2045  
or under division (A) (1) of section 323.152 of the Revised Code 2046  
for tax year 2013 or the person is the surviving spouse of such 2047  
a person and the surviving spouse is at least fifty-nine years 2048  
of age on the date the deceased spouse dies, the amount computed 2049  
under division (A) (2) (b) of this section. 2050

(iii) If the person is not described in division (A) (2) (a) 2051  
(i) or (ii) of this section and the person's total income does 2052  
not exceed thirty thousand dollars, as adjusted under division 2053  
(A) (2) (e) of this section, the amount computed under division 2054  
(A) (2) (b) of this section. 2055

(b) The amount of the reduction under division (A) (2) (b) 2056  
of this section equals the product of the following: 2057

(i) Twenty-five thousand dollars of the true value of the 2058  
property in money, as adjusted under division (A) (2) (e) of this 2059  
section; 2060

(ii) The assessment percentage established by the tax 2061  
commissioner under division (B) of section 5715.01 of the 2062

Revised Code, not to exceed thirty-five per cent; 2063

(iii) The effective tax rate used to calculate the taxes 2064  
charged against the property for the current year, where 2065  
"effective tax rate" is defined as in section 323.08 of the 2066  
Revised Code; 2067

(iv) The quantity equal to one minus the sum of the 2068  
percentage reductions in taxes received by the property for the 2069  
current tax year under ~~sections~~ section 319.302 and ~~319.303~~ of 2070  
the Revised Code and division (B) of section 323.152 of the 2071  
Revised Code. 2072

(c) For manufactured and mobile homes for which the tax 2073  
imposed by section 4503.06 of the Revised Code is computed under 2074  
division (D)(1) of that section, the reduction shall equal one 2075  
of the following amounts, as applicable to the person: 2076

(i) If the person received a reduction under this section 2077  
for tax year 2007, the greater of the reduction for that tax 2078  
year or the amount computed under division (A)(2)(d) of this 2079  
section; 2080

(ii) If the person received, for any homestead, a 2081  
reduction under division (A) of this section for tax year 2014 2082  
or under division (A)(1) of section 323.152 of the Revised Code 2083  
for tax year 2013 or the person is the surviving spouse of such 2084  
a person and the surviving spouse is at least fifty-nine years 2085  
of age on the date the deceased spouse dies, the amount computed 2086  
under division (A)(2)(d) of this section. 2087

(iii) If the person is not described in division (A)(2)(c) 2088  
(i) or (ii) of this section and the person's total income does 2089  
not exceed thirty thousand dollars, as adjusted under division 2090  
(A)(2)(e) of this section, the amount computed under division 2091

(A) (2) (d) of this section.	2092
(d) The amount of the reduction under division (A) (2) (d)	2093
of this section equals the product of the following:	2094
(i) Twenty-five thousand dollars of the cost to the owner,	2095
or the market value at the time of purchase, whichever is	2096
greater, as those terms are used in division (D) (1) of section	2097
4503.06 of the Revised Code, and as adjusted under division (A)	2098
(2) (e) of this section;	2099
(ii) The percentage from the appropriate schedule in	2100
division (D) (1) (b) of section 4503.06 of the Revised Code;	2101
(iii) The assessment percentage of forty per cent used in	2102
division (D) (1) (b) of section 4503.06 of the Revised Code;	2103
(iv) The tax rate of the taxing district in which the home	2104
has its situs.	2105
(e) The tax commissioner shall adjust the income threshold	2106
described in divisions (A) (2) (a) (iii) and (A) (2) (c) (iii) and the	2107
reduction amounts described in divisions (A) (2) (b) (i), (A) (2) (d)	2108
(i), (B) (1), (B) (2), (C) (1), and (C) (2) of this section by	2109
completing the following calculations in September of each year:	2110
(i) Determine the percentage increase in the gross	2111
domestic product deflator determined by the bureau of economic	2112
analysis of the United States department of commerce from the	2113
first day of January of the preceding calendar year to the last	2114
day of December of the preceding calendar year;	2115
(ii) Multiply that percentage increase by the total income	2116
threshold or reduction amount for the ensuing tax year, as	2117
applicable;	2118
(iii) Add the resulting product to the total income	2119

threshold or reduction amount, as applicable for the ensuing tax 2120  
year; 2121

(iv) Round the resulting sum to the nearest multiple of 2122  
one hundred dollars. 2123

The commissioner shall certify the amount resulting from 2124  
each adjustment to each county auditor not later than the first 2125  
day of December each year. The certified amount applies to the 2126  
second ensuing tax year. The commissioner shall not make the 2127  
applicable adjustment in any calendar year in which the amount 2128  
resulting from the adjustment would be less than the total 2129  
income threshold or the reduction amount for the ensuing tax 2130  
year. 2131

(B) (1) The manufactured home tax levied pursuant to 2132  
division (C) of section 4503.06 of the Revised Code on a 2133  
manufactured or mobile home that is owned and occupied by a 2134  
disabled veteran shall be reduced for any tax year for which an 2135  
application for such reduction has been approved, provided the 2136  
disabled veteran did not acquire ownership from a person, other 2137  
than the disabled veteran's spouse, related by consanguinity or 2138  
affinity for the purpose of qualifying for the reduction. An 2139  
owner includes an owner within the meaning of division (A) (2) of 2140  
this section. 2141

(a) For manufactured and mobile homes for which the tax 2142  
imposed by section 4503.06 of the Revised Code is computed under 2143  
division (D) (2) of that section, the reduction shall equal the 2144  
product obtained by multiplying fifty thousand dollars of the 2145  
true value of the property in money, as adjusted under division 2146  
(A) (2) (e) of this section, by the amounts described in divisions 2147  
(A) (2) (b) (ii) to (iv) of this section. 2148

(b) For manufactured and mobile homes for which the tax 2149  
imposed by section 4503.06 of the Revised Code is computed under 2150  
division (D) (1) of that section, the reduction shall equal the 2151  
product obtained by multiplying fifty thousand dollars of the 2152  
cost to the owner, or the market value at the time of purchase, 2153  
whichever is greater, as those terms are used in division (D) (1) 2154  
of section 4503.06 of the Revised Code, as adjusted under 2155  
division (A) (2) (e) of this section, by the amounts described in 2156  
divisions (A) (2) (d) (ii) to (iv) of this section. 2157

The reduction is in lieu of any reduction under section 2158  
4503.0610 of the Revised Code or division (A), (B) (2), or (C) of 2159  
this section. The reduction applies to only one manufactured or 2160  
mobile home owned and occupied by a disabled veteran. 2161

(2) The manufactured home tax levied pursuant to division 2162  
(C) of section 4503.06 of the Revised Code on a manufactured or 2163  
mobile home that is owned and occupied by the surviving spouse 2164  
of a disabled veteran shall be reduced for each tax year for 2165  
which an application for such reduction has been approved. The 2166  
reduction shall equal the amount of the reduction authorized 2167  
under division (B) (1) (a) or (b) of this section, as applicable. 2168  
An owner includes an owner within the meaning of division (A) (2) 2169  
of this section. 2170

The reduction is in lieu of any reduction under section 2171  
4503.0610 of the Revised Code or division (A), (B) (1), or (C) of 2172  
this section. The reduction applies to only one manufactured or 2173  
mobile home owned and occupied by the surviving spouse of a 2174  
disabled veteran. A manufactured or mobile home qualifies for a 2175  
reduction in taxes under division (B) (2) of this section 2176  
beginning in one of the following tax years: 2177

(a) For a surviving spouse described in division (H) (1) of 2178

section 4503.064 of the Revised Code, the year the disabled 2179  
veteran dies; 2180

(b) For a surviving spouse described in division (H) (2) of 2181  
section 4503.064 of the Revised Code, the first year on the 2182  
first day of January of which the total disability rating 2183  
described in division (F) of section 323.151 of the Revised Code 2184  
has been received for the deceased spouse. 2185

In either case, the reduction shall continue through the 2186  
tax year in which the surviving spouse dies or remarries. 2187

(C) The manufactured home tax levied pursuant to division 2188  
(C) of section 4503.06 of the Revised Code on a manufactured or 2189  
mobile home that is owned and occupied by the surviving spouse 2190  
of a public service officer killed in the line of duty shall be 2191  
reduced for any tax year for which an application for such 2192  
reduction has been approved, provided the surviving spouse did 2193  
not acquire ownership from a person, other than the surviving 2194  
spouse's deceased public service officer spouse, related by 2195  
consanguinity or affinity for the purpose of qualifying for the 2196  
reduction. An owner includes an owner within the meaning of 2197  
division (A) (2) of this section. 2198

(1) For manufactured and mobile homes for which the tax 2199  
imposed by section 4503.06 of the Revised Code is computed under 2200  
division (D) (2) of that section, the reduction shall equal the 2201  
product obtained by multiplying fifty thousand dollars of the 2202  
true value of the property in money, as adjusted under division 2203  
(A) (2) (e) of this section, by the amounts described in divisions 2204  
(A) (2) (b) (ii) to (iv) of this section. 2205

(2) For manufactured and mobile homes for which the tax 2206  
imposed by section 4503.06 of the Revised Code is computed under 2207

division (D) (1) of that section, the reduction shall equal the 2208  
product obtained by multiplying fifty thousand dollars of the 2209  
cost to the owner, or the market value at the time of purchase, 2210  
whichever is greater, as those terms are used in division (D) (1) 2211  
of section 4503.06 of the Revised Code, as adjusted under 2212  
division (A) (2) (e) of this section, by the amounts described in 2213  
divisions (A) (2) (d) (ii) to (iv) of this section. 2214

The reduction is in lieu of any reduction under section 2215  
4503.0610 of the Revised Code or division (A) or (B) of this 2216  
section. The reduction applies to only one manufactured or 2217  
mobile home owned and occupied by such a surviving spouse. A 2218  
manufactured or mobile home qualifies for a reduction in taxes 2219  
under this division for the tax year in which the public service 2220  
officer dies through the tax year in which the surviving spouse 2221  
dies or remarries. 2222

(D) If the owner or the spouse of the owner of a 2223  
manufactured or mobile home is eligible for a homestead 2224  
exemption on the land upon which the home is located, the 2225  
reduction to which the owner or spouse is entitled under this 2226  
section shall not exceed the difference between the reduction to 2227  
which the owner or spouse is entitled under division (A), (B), 2228  
or (C) of this section and the amount of the reduction under the 2229  
homestead exemption. 2230

(E) No reduction shall be made with respect to the home of 2231  
any person convicted of violating division (C) or (D) of section 2232  
4503.066 of the Revised Code for a period of three years 2233  
following the conviction. 2234

Sec. 4723.37. (A) A registered nurse may administer 2235  
contrast only if both of the following apply: 2236

(1) The registered nurse has received training and meets 2237  
competency guidelines for administering contrast set by the 2238  
institution at which the registered nurse practices, including 2239  
recognizing, evaluating, diagnosing, and differentiating 2240  
reactions to contrast material or other adverse events resulting 2241  
from contrast administration. 2242

(2) The registered nurse administers contrast under the 2243  
direct or general supervision of a physician. 2244

For purposes of this section, both of the following apply 2245  
to a physician's supervision: 2246

(a) Direct supervision does not require the supervising 2247  
physician to observe the administration of contrast, but does 2248  
require the supervising physician to be present at the location 2249  
where contrast is administered. 2250

(b) General supervision does not require the supervising 2251  
physician to observe the administration of contrast or to be 2252  
present at the location where contrast is administered, but does 2253  
require the supervising physician to be readily available for 2254  
purposes of consulting with and directing the nurse while 2255  
administering contrast. 2256

(B) If a physician provides general supervision of a 2257  
registered nurse under this section, then a health care provider 2258  
that the physician and institution's clinical leadership have 2259  
determined meets the following qualifications shall be present 2260  
at the location where the nurse administers contrast, in order 2261  
to assist the nurse in the event of a reaction to contrast 2262  
material or other adverse event resulting from contrast 2263  
administration: 2264

(1) The provider received training and meets competency 2265

guidelines set by the institution for recognizing, evaluating, 2266  
diagnosing, and differentiating reactions to contrast material 2267  
or other adverse events resulting from contrast administration. 2268

(2) The provider is able to recognize when medical 2269  
intervention is required for an immediate, hypersensitive 2270  
reaction to contrast material or for a physiological adverse 2271  
event resulting from contrast administration. 2272

(3) The provider is able to consult with the supervising 2273  
physician within an appropriate time frame. 2274

(C) When engaging in or supervising contrast 2275  
administration or when assisting with a reaction to contrast 2276  
material or other adverse event resulting from contrast 2277  
administration, the registered nurse, physician, and qualified 2278  
health care provider shall do so in a manner that is consistent 2279  
with a definitive set of treatment guidelines approved by the 2280  
clinical leadership of the institution at which the registered 2281  
nurse, physician, and qualified health care provider practice. 2282

**Sec. 4773.062.** (A) A radiographer, radiation therapy 2283  
technologist, or nuclear medicine technologist may administer 2284  
contrast only under the direct or general supervision of a 2285  
physician. 2286

For purposes of this section, both of the following apply 2287  
to a physician's supervision: 2288

(1) Direct supervision does not require the supervising 2289  
physician to observe the administration of contrast, but does 2290  
require the supervising physician to be present at the location 2291  
where contrast is administered. 2292

(2) General supervision does not require the supervising 2293  
physician to observe the administration of contrast or to be 2294

present at the location where contrast is administered, but does 2295  
require the supervising physician to be readily available for 2296  
purposes of consulting with and directing the radiographer or 2297  
technologist while administering contrast. 2298

(B) If a physician provides general supervision of a 2299  
radiographer, radiation therapy technologist, or nuclear 2300  
medicine technologist under this section, then a health care 2301  
provider that the physician and institution's clinical 2302  
leadership have determined meets the following qualifications 2303  
shall be present at the location where the radiographer or 2304  
technologist administers contrast, in order to assist the 2305  
radiographer or technologist in the event of a reaction to 2306  
contrast material or other adverse event resulting from contrast 2307  
administration: 2308

(1) The provider received training and meets competency 2309  
guidelines set by the institution for recognizing, evaluating, 2310  
diagnosing, and differentiating reactions to contrast material 2311  
and other adverse events resulting from contrast administration. 2312

(2) The provider is able to recognize when medical 2313  
intervention is required for an immediate, hypersensitive 2314  
reaction to contrast material or for a physiological adverse 2315  
event resulting from contrast administration. 2316

(3) The provider is legally authorized to administer 2317  
prescription drugs and other interventions, either independently 2318  
or in accordance with a physician's standing order or 2319  
institutional protocol, to treat a reaction or event described 2320  
in division (B) (2) of this section. 2321

(4) The provider is able to consult with the supervising 2322  
physician within an appropriate time frame. 2323

(5) The provider is certified in basic life support by an 2324  
organization acceptable to the institution. 2325

(6) The provider understands when to call for assistance 2326  
and how to activate emergency response systems. 2327

(C) When engaging in or supervising contrast 2328  
administration or when assisting with a reaction to contrast 2329  
material or other adverse event resulting from contrast 2330  
administration, the radiographer, radiation therapy 2331  
technologist, nuclear medicine technologist, physician, and 2332  
qualified health care provider shall do so in a manner that is 2333  
consistent with a definitive set of treatment guidelines 2334  
approved by the clinical leadership of the institution at which 2335  
the radiographer, technologist, physician, and qualified health 2336  
care provider practice. 2337

**Sec. 4773.10.** As used in this section, "clinical 2338  
leadership" includes an institution's medical director and 2339  
director of radiology. 2340

~~When~~ Except as provided in section 4773.062 of the Revised 2341  
Code, when engaging in an activity pursuant to a license issued 2342  
under this chapter to practice as a radiographer or nuclear 2343  
medicine technologist, the radiographer or nuclear medicine 2344  
technologist shall do so in a manner that is consistent with a 2345  
definitive set of treatment guidelines approved by the clinical 2346  
leadership of the institution at which the radiographer or 2347  
technologist practices. 2348

**Sec. 4774.08.** (A) A radiologist assistant shall practice 2349  
only under the supervision of a radiologist acting in accordance 2350  
with ~~section~~ sections 4774.10 and 4774.101 of the Revised Code. 2351  
Under this supervision and subject to division (B) of this 2352

section, a radiologist assistant may do all of the following:	2353
(1) Perform fluoroscopic procedures;	2354
(2) Assess and evaluate the physiologic and psychological responsiveness of patients undergoing radiologic procedures;	2355 2356
(3) Evaluate image quality, make initial image observations, and communicate observations to the supervising radiologist;	2357 2358 2359
(4) Administer contrast media, radio-isotopes, and other drugs prescribed by the supervising radiologist that are directly related to the radiologic procedures being performed;	2360 2361 2362
(5) Perform any other radiologic procedures specified by the state medical board in rules adopted under section 4774.11 of the Revised Code.	2363 2364 2365
(B) A radiologist assistant shall not do any of the following:	2366 2367
(1) Interpret radiologic images;	2368
(2) Make diagnoses;	2369
(3) Prescribe therapies;	2370
(4) Administer or participate in the administration of general anesthesia, deep sedation, moderate sedation, or minimal sedation.	2371 2372 2373
<b>Sec. 4774.10.</b> (A) To be eligible to supervise a radiologist assistant, a physician shall be actively and directly engaged in the clinical practice of medicine and surgery as a radiologist or actively and directly engaged in the clinical practice of osteopathic medicine and surgery as a radiologist.	2374 2375 2376 2377 2378 2379

(B) In providing supervision of a radiologist assistant, a 2380  
supervising radiologist is subject to all of the following: 2381

(1) Except as provided in divisions (B) (2) and (3) of this 2382  
section and section 4774.101 of the Revised Code, the 2383  
supervising radiologist shall provide on-site supervision of the 2384  
radiologist assistant. The supervision shall be provided by 2385  
being physically present in the same location as the radiologist 2386  
assistant. The provision of on-site supervision does not 2387  
necessarily require that the supervising radiologist be in the 2388  
same room as the radiologist assistant. On-site supervision 2389  
shall be provided when the radiologist assistant performs a 2390  
radiologic procedure on a patient who is under minimal sedation. 2391

(2) When the radiologist assistant performs a radiologic 2392  
procedure on a patient who is under general anesthesia, deep 2393  
sedation, or moderate sedation, the supervising radiologist 2394  
shall provide direct supervision. The supervision shall be 2395  
provided by being physically present in the same room as the 2396  
radiologist assistant, with the radiologist assistant in the 2397  
actual sight of the supervising radiologist when the radiologist 2398  
assistant is performing the radiologic procedure. 2399

(3) In the case of any radiologic procedure that a 2400  
radiologist assistant is authorized to perform pursuant to 2401  
division (A) (5) of section 4774.08 of the Revised Code, the 2402  
supervising radiologist shall provide the level of supervision 2403  
specified by the state medical board in the rules adopted under 2404  
section 4774.11 of the Revised Code authorizing the performance 2405  
of the procedure. 2406

(C) The supervising radiologist of a radiologist assistant 2407  
assumes legal liability for the services provided by the 2408  
radiologist assistant. 2409

Sec. 4774.101. (A) When a radiologist assistant 2410  
administers contrast media as described in division (A) (4) of 2411  
section 4774.08 of the Revised Code, a supervising radiologist 2412  
shall provide on-site or remote supervision. 2413

For purposes of this section, both of the following apply 2414  
to a radiologist's supervision: 2415

(1) On-site supervision does not require the supervising 2416  
radiologist to be in the same room as the radiologist assistant 2417  
during the administration of contrast media, but does require 2418  
the supervising radiologist to be physically present at the same 2419  
location where contrast media is administered. 2420

(2) Remote supervision does not require the supervising 2421  
radiologist to be physically present in the same room or 2422  
location as the radiologist assistant during the administration 2423  
of contrast media, but does require the supervising radiologist 2424  
to be readily available for purposes of consulting with and 2425  
directing the radiologist assistant while administering contrast 2426  
media. 2427

(B) If a supervising radiologist provides remote 2428  
supervision of a radiologist assistant, then a health care 2429  
provider that the radiologist and institution's clinical 2430  
leadership have determined meets the following qualifications 2431  
shall be present at the same location where the radiologist 2432  
assistant administers contrast media, in order to assist the 2433  
radiologist assistant in the event of a reaction to contrast 2434  
media or other adverse event resulting from contrast media 2435  
administration: 2436

(1) The provider received training and meets competency 2437  
guidelines set by the institution for recognizing, evaluating, 2438

diagnosing, and differentiating reactions to contrast media and 2439  
other adverse events resulting from contrast media 2440  
administration. 2441

(2) The provider is able to recognize when medical 2442  
intervention is required for an immediate, hypersensitive 2443  
reaction to contrast media or for a physiological adverse event 2444  
resulting from contrast media administration. 2445

(3) The provider is legally authorized to administer 2446  
prescription drugs and other interventions, either independently 2447  
or in accordance with a radiologist's standing order or 2448  
institutional protocol, to treat a reaction or event described 2449  
in division (B) (2) of this section. 2450

(4) The provider is able to consult with the supervising 2451  
radiologist within an appropriate time frame. 2452

(5) The provider is certified in basic life support by an 2453  
organization acceptable to the institution. 2454

(6) The provider understands when to call for assistance 2455  
and how to activate emergency response systems. 2456

(C) When engaging in or supervising contrast media 2457  
administration or when assisting with a reaction to contrast 2458  
media or other adverse event resulting from contrast media 2459  
administration, the radiologist assistant, supervising 2460  
radiologist, and qualified health care provider shall do so in a 2461  
manner that is consistent with a definitive set of treatment 2462  
guidelines approved by the clinical leadership of the 2463  
institution at which the assistant, radiologist, and qualified 2464  
health care provider practice. 2465

**Sec. ~~5502.75~~ 5119.74.** (A) As used in this section, "~~public~~" 2466  
and sections 5119.75 to 5119.78 of the Revised Code: 2467

(1) "Public safety officer" <del>includes</del> <u>means</u> all the	2468
following, whether paid or volunteer:	2469
<del>(1)</del> (a) A peace officer, as defined in section 2935.01 of	2470
the Revised Code;	2471
<del>(2)</del> (b) <u>A special police officer employed by the department</u>	2472
<u>of behavioral health pursuant to section 5119.08 of the Revised</u>	2473
<u>Code or the department of developmental disabilities pursuant to</u>	2474
<u>section 5123.13 of the Revised Code;</u>	2475
(c) A firefighter of a lawfully constituted fire	2476
department;	2477
<del>(3)</del> (d) A first responder, emergency medical technician-	2478
basic, emergency medical technician-intermediate, or emergency	2479
medical technician-paramedic certified under Chapter 4765. of	2480
the Revised Code.	2481
(2) <u>"Post-traumatic stress injury" means all the</u>	2482
<u>following:</u>	2483
(a) <u>Post-traumatic stress disorder;</u>	2484
(b) <u>Acute stress disorder;</u>	2485
(c) <u>Any other specified stress-related disorder identified</u>	2486
<u>in the version of the diagnostic and statistical manual of</u>	2487
<u>mental disorders published by the American psychiatric</u>	2488
<u>association in effect on the effective date of this amendment.</u>	2489
(3) <u>"Mental health professional" means all of the</u>	2490
<u>following:</u>	2491
(a) <u>A psychiatrist as defined in section 5122.01 of the</u>	2492
<u>Revised Code;</u>	2493
(b) <u>A licensed psychologist as defined in division (H) of</u>	2494

section 4732.01 of the Revised Code; 2495

(c) A professional clinical counselor or a professional 2496  
counselor licensed under Chapter 4757. of the Revised Code. 2497

(B) The state post-traumatic stress fund is created in the 2498  
state treasury. The fund shall consist of any money appropriated 2499  
to it by the general assembly, any interest and earnings from 2500  
the fund, and any other donations, grants, gifts, or other money 2501  
received. The director of public safety Ohio post-traumatic 2502  
stress fund commission created in section 5119.76 of the Revised 2503  
Code shall be the trustee of the fund. 2504

(C) The state post-traumatic stress fund shall be used for 2505  
both of the following purposes: 2506

~~(1) Payment of compensation for lost wages that result~~ 2507  
~~from a public safety officer being disabled by post-traumatic~~ 2508  
~~stress disorder received in the course of, and arising out of,~~ 2509  
~~employment as a public safety officer but without an~~ 2510  
~~accompanying physical injury;~~ 2511

~~(2) Payment~~ (1) Reimbursement of the medical, nurse, 2512  
therapy, and hospital services and medicines ~~required to treat a~~ 2513  
~~public safety officer diagnosed with post-traumatic stress~~ 2514  
~~disorder received in the course of, and arising out of,~~ 2515  
~~employment as a public safety officer but without an~~ 2516  
~~accompanying physical injury~~ described in section 5119.77 of the 2517  
Revised Code; 2518

~~(3)~~ (2) Payment of administrative costs incurred in 2519  
providing the ~~compensation and benefits~~ reimbursements described 2520  
in ~~divisions (C) (1) and (2) of this section~~ 5119.77 of the 2521  
Revised Code. 2522

~~(D) No employer shall discharge, demote, reassign, or take~~ 2523

~~any punitive action against any public safety officer because~~ 2524  
~~the officer filed a claim or instituted, pursued, or testified~~ 2525  
~~in any proceedings related to compensation or benefits paid from~~ 2526  
~~the state post traumatic stress fund as a result of a diagnosis~~ 2527  
~~of post-traumatic stress disorder received in the course of, and~~ 2528  
~~arising out of, employment as a public safety officer but~~ 2529  
~~without an accompanying physical injury. Any such officer may~~ 2530  
~~file an action in the common pleas court of the county of the~~ 2531  
~~officer's employment in which the relief which may be granted~~ 2532  
~~shall be limited to reasonable attorney fees and reinstatement~~ 2533  
~~with back pay, if the action is based on discharge, or an award~~ 2534  
~~for wages lost if based upon demotion, reassignment, or punitive~~ 2535  
~~action taken, offset by earnings subsequent to discharge,~~ 2536  
~~demotion, reassignment, or punitive action taken. The action~~ 2537  
~~shall be forever barred unless filed within one hundred eighty~~ 2538  
~~days immediately following the discharge, demotion,~~ 2539  
~~reassignment, or punitive action taken, and no action may be~~ 2540  
~~instituted or maintained unless the employer has received~~ 2541  
~~written notice of a claimed violation of this section within the~~ 2542  
~~ninety days immediately following the discharge, demotion,~~ 2543  
~~reassignment, or punitive action taken.~~ 2544

~~(E) There shall be no payments made from the state post-~~ 2545  
~~traumatic stress fund pursuant to division (C) of this section~~ 2546  
~~and no person is eligible for any claims and no liability shall~~ 2547  
~~accrue to any state party under this section.~~ 2548

Sec. 5119.75. (A) The Ohio post-traumatic stress fund 2549  
commission is created within the department of behavioral health 2550  
for the purpose of administering the state post-traumatic stress 2551  
fund created under section 5119.74 of the Revised Code. The 2552  
commission consists of the following members: 2553

<u>(1) The director of budget and management or the</u>	2554
<u>director's designee, who shall be a nonvoting member;</u>	2555
<u>(2) The director of behavioral health or the director's</u>	2556
<u>designee;</u>	2557
<u>(3) The administrator of workers' compensation or the</u>	2558
<u>administrator's designee;</u>	2559
<u>(4) One member representing firefighters who shall be a</u>	2560
<u>member in good standing of the Ohio association of professional</u>	2561
<u>firefighters appointed by the president of the senate;</u>	2562
<u>(5) One member representing peace officers who shall be a</u>	2563
<u>member in good standing of a fraternal organization representing</u>	2564
<u>law enforcement officers appointed by the speaker of the house</u>	2565
<u>of representatives;</u>	2566
<u>(6) One member who is a mental health professional</u>	2567
<u>appointed by the governor with the advice and consent of the</u>	2568
<u>senate.</u>	2569
<u>(B) The director of behavioral health shall serve as the</u>	2570
<u>chairperson of the commission.</u>	2571
<u>(C) The governor, president of the senate, and speaker of</u>	2572
<u>the house of representatives shall appoint the initial appointed</u>	2573
<u>members of the commission not later than ninety days after the</u>	2574
<u>effective date of this section. Of the initial appointments to</u>	2575
<u>the commission, the governor's appointee shall serve a term</u>	2576
<u>ending one year after the effective date of this section, the</u>	2577
<u>speaker's appointee shall serve a term ending two years after</u>	2578
<u>that date, and the president's appointee shall serve a term</u>	2579
<u>ending three years after that date. After the initial appointed</u>	2580
<u>members' terms, each appointed member's term shall be for four</u>	2581
<u>years, ending on the same day of the same month as the term that</u>	2582

it succeeds. A member may be reappointed to the commission. 2583

Each member shall hold office from the date of appointment 2584  
until the end of the term for which the member was appointed. 2585

Vacancies shall be filled in the manner provided for original 2586  
appointments. A member appointed to fill a vacancy before the 2587  
expiration of a term shall hold office for the remainder of that 2588  
term. A member shall continue in office subsequent to the 2589  
expiration of the term until the member's successor takes 2590  
office. 2591

(D) The members of the commission shall not be compensated 2592  
but shall be reimbursed for actual expenses reasonably incurred 2593  
in the performance of their duties as members. 2594

(E) A majority of the commission's voting members 2595  
constitutes a quorum. Except as provided in this division, an 2596  
affirmative vote of a majority of the voting members present at 2597  
a meeting at which a quorum is present is necessary for the 2598  
authorization or taking of any action voted on by the members. A 2599  
majority of the voting members present at a meeting, whether or 2600  
not a quorum is present, may adjourn the meeting. 2601

(F) The director of behavioral health shall provide staff 2602  
services, office space, and equipment to the commission to 2603  
enable the commission to successfully and efficiently perform 2604  
its duties. 2605

(G) (1) The commission shall adopt, in accordance with 2606  
Chapter 119. of the Revised Code, rules to implement and 2607  
administer sections 5119.74 to 5119.78 of the Revised Code, 2608  
including rules that do both of the following: 2609

(a) Establish a procedure for a public safety officer to 2610  
apply for the reimbursement described in section 5119.77 of the 2611

<u>Revised Code;</u>	2612
<u>(b) Identify documents an individual shall submit with the individual's application demonstrating the types of treatment the individual received for a post-traumatic stress injury, the amount of treatment paid for by an insurance plan, and the out-of-pocket expenses the individual incurred for treatment.</u>	2613 2614 2615 2616 2617
<u>(2) The commission may adopt the rules required under this section regardless of whether adopting these rules will cause the state to exceed the cap in regulatory restrictions under section 121.953 of the Revised Code.</u>	2618 2619 2620 2621
<u>(H) Beginning on the date that is one year after the effective date of this section, and every year thereafter, the commission shall submit a report to the governor and the general assembly. In the report, the commission shall explain all of the following:</u>	2622 2623 2624 2625 2626
<u>(1) The extent to which the fund is being utilized by public safety officers;</u>	2627 2628
<u>(2) The health and employment outcomes of public safety officers who utilize the fund;</u>	2629 2630
<u>(3) The fund's solvency;</u>	2631
<u>(4) Proposed statutory changes necessary to further the state's interest in assisting public safety officers who sustain post-traumatic stress injuries in the course of, and arising out of, their employment, including whether the fund should be continued, expanded, or modified.</u>	2632 2633 2634 2635 2636
<u>Sec. 5119.76. (A) (1) Except as provided in division (A) (2) of this section, an individual is eligible to receive reimbursement for the medical, nurse, and hospital services and</u>	2637 2638 2639

medicines described in section 5119.77 of the Revised Code if 2640  
all of the following apply: 2641

(a) At the time of filing an application, the individual 2642  
is employed as a public safety officer. 2643

(b) The individual has been diagnosed by a mental health 2644  
professional as having a post-traumatic stress injury without an 2645  
accompanying physical injury. 2646

(c) The individual's post-traumatic stress injury was 2647  
caused by, and arose out of, an event or an accumulation of 2648  
events occurring during the individual's employment as a public 2649  
safety officer while the individual was acting within the scope 2650  
of the individual's duties. 2651

(d) The individual files an application in a form 2652  
prescribed by the Ohio post-traumatic stress fund commission. 2653

(e) The individual submits any other information required 2654  
to be submitted with the individual's application under rules 2655  
adopted by the commission. 2656

(2) Eligibility for reimbursement described in section 2657  
5119.77 of the Revised Code is subject to available funds in the 2658  
state post-traumatic stress fund. If the commission must limit 2659  
eligibility due to limitations on available funds, it shall 2660  
prioritize applications based on earliest to latest filing date. 2661

(B) The commission shall review applications for 2662  
reimbursements submitted to the commission in accordance with 2663  
procedures in rules adopted by the commission. The commission 2664  
shall, by written order, approve or deny or partially approve or 2665  
partially deny payment from the state post-traumatic stress 2666  
fund. If the commission decides to deny or partially deny 2667  
payment, the commission's order shall state the reasons for 2668

denial or partial denial, and the commission shall afford the 2669  
individual an adjudication hearing in accordance with Chapter 2670  
119. of the Revised Code. 2671

**Sec. 5119.77.** (A) Subject to division (B) of this section, 2672  
a public safety officer with a post-traumatic stress injury 2673  
without an accompanying physical injury caused by, and arising 2674  
out of, the officer's employment as a public safety officer is 2675  
entitled to reimbursement from the state post-traumatic stress 2676  
fund for any out-of-pocket costs for the treatment of the 2677  
injury. Reimbursable expenses include out-of-pocket costs for 2678  
all of the following: 2679

(1) Initial diagnosis; 2680

(2) Counseling or therapy; 2681

(3) Medication; 2682

(4) Mental health facility expenses; 2683

(5) In-patient or out-patient treatment. 2684

(B) Reimbursement for out-of-pocket treatment costs shall 2685  
not exceed fifty thousand dollars unless both of the following 2686  
apply: 2687

(1) The officer seeking additional reimbursement provides 2688  
proof of out-of-pocket expenses above fifty thousand dollars in 2689  
the officer's application. 2690

(2) The commission determines that the requested 2691  
additional reimbursement is available in the fund. 2692

**Sec. 5119.78.** No employer shall discharge, demote, 2693  
reassign, or take any punitive action against any public safety 2694  
officer because the officer filed a claim or instituted, 2695

pursued, or testified in any proceedings related to 2696  
reimbursement paid from the state post-traumatic stress fund as 2697  
a result of a diagnosis of a post-traumatic stress injury 2698  
received in the course of, and arising out of, employment as a 2699  
public safety officer but without an accompanying physical 2700  
injury. Any such officer may file an action in the common pleas 2701  
court of the county of the officer's employment in which the 2702  
relief that may be granted shall be limited to reasonable 2703  
attorney fees and reinstatement with back pay, if the action is 2704  
based on discharge, or an award for wages lost if based on 2705  
demotion, reassignment, or punitive action taken, offset by 2706  
earnings subsequent to discharge, demotion, reassignment, or 2707  
punitive action taken. The action shall be forever barred unless 2708  
filed within one hundred eighty days immediately following the 2709  
discharge, demotion, reassignment, or punitive action taken. No 2710  
action may be instituted or maintained unless the employer has 2711  
received written notice of a claimed violation of this section 2712  
within the ninety days immediately following the discharge, 2713  
demotion, reassignment, or punitive action taken. 2714

**Sec. 5705.31.** The county auditor shall present to the 2715  
county budget commission the annual tax budgets submitted under 2716  
sections 5705.01 to 5705.47 of the Revised Code, together with 2717  
an estimate prepared by the auditor of the amount of any state 2718  
levy, the rate of any school tax levy as previously determined, 2719  
the tax commissioner's estimate of the amount to be received in 2720  
the county public library fund, the tax rates provided under 2721  
section 5705.281 of the Revised Code if adoption of the tax 2722  
budget was waived under that section, and such other information 2723  
as the commission requests or the tax commissioner prescribes. 2724

The budget commission shall examine such budget and, if 2725  
the taxing authority is a board of education that has elected to 2726

include projections pursuant to ~~division (E) of~~ section 5705.391 2727  
of the Revised Code, shall examine such projections. Using the 2728  
budget and, if applicable, included projections, the budget 2729  
commission shall ascertain the total amount proposed to be 2730  
raised in the county for the purposes of each subdivision and 2731  
other taxing units in the county and the need for those amounts. 2732  
Except as otherwise provided in this section, the county budget 2733  
commission may reduce the amount to be raised by any levy 2734  
pursuant to section 5705.32 of the Revised Code. 2735

The commission shall ascertain that the following levies 2736  
have been properly authorized and, if so authorized, shall 2737  
approve them without modification: 2738

(A) All levies in excess of the ten-mill limitation in the 2739  
first year they are levied, unless the levy is the renewal of an 2740  
existing tax or the subdivision or taxing unit requests an 2741  
amount requiring a lower rate for the succeeding fiscal year. 2742  
Such a request for an amount requiring a lower rate applies only 2743  
to the succeeding fiscal year unless the subdivision or taxing 2744  
unit expressly states that the request is permanent. 2745

(B) All levies for unsatisfied debt charges, including 2746  
levies that remain necessary to pay notes issued for emergency 2747  
purposes; 2748

(C) The levies prescribed by division (B) of sections 2749  
742.33 and 742.34 of the Revised Code; 2750

(D) Except as otherwise provided in this division, a 2751  
minimum levy within the ten-mill limitation for the current 2752  
expense and debt service of each subdivision or taxing unit, 2753  
which shall equal two-thirds of the average levy for current 2754  
expenses and debt service allotted within the fifteen-mill 2755

limitation to such subdivision or taxing unit during the last 2756  
five years the fifteen-mill limitation was in effect unless such 2757  
subdivision or taxing unit requests an amount requiring a lower 2758  
rate for the succeeding fiscal year, or if it expressed its 2759  
intent to forgo collections from such a levy under division (E) 2760  
of section 5705.29 of the Revised Code. Such a request for an 2761  
amount requiring a lower rate applies only to the succeeding 2762  
fiscal year unless the subdivision or taxing unit expressly 2763  
states that the request is permanent. 2764

Except as provided in section 5705.312 of the Revised 2765  
Code, if the levies required in divisions (B) and (C) of this 2766  
section for the subdivision or taxing unit equal or exceed the 2767  
entire minimum levy of the subdivision as fixed, the minimum 2768  
levies of the other subdivisions or taxing units shall be 2769  
reduced by the commission to provide for the levies and an 2770  
operating levy for the subdivision. Such additional levy shall 2771  
be deducted from the minimum levies of each of the other 2772  
subdivisions or taxing units, but the operating levy for a 2773  
school district shall not be reduced below a figure equivalent 2774  
to forty-five per cent of the millage available within the ten- 2775  
mill limitation after all the levies in divisions (B) and (C) of 2776  
this section have been provided for. 2777

If a municipal corporation and a township have entered 2778  
into an annexation agreement under section 709.192 of the 2779  
Revised Code in which they agree to reallocate their shares of 2780  
the minimum levies established under this division and if that 2781  
annexation agreement is submitted along with the annual tax 2782  
budget of both the township and the municipal corporation, then, 2783  
when determining the minimum levy under this division, the 2784  
auditor shall allocate, to the extent possible, the minimum levy 2785  
for that municipal corporation and township in accordance with 2786

their annexation agreement. 2787

Divisions (A) to (D) of this section are mandatory, and 2788  
commissions shall be without discretion to reduce such minimum 2789  
levies except as provided in such divisions or as required in 2790  
section 5705.316 of the Revised Code. 2791

If any debt charge is omitted from the budget, the 2792  
commission shall include it therein. 2793

**Sec. 5705.316.** (A) As used in this section: 2794

(1) "Taxes charged and payable" means real property taxes, 2795  
or manufactured home taxes assessed pursuant to section 4503.06 2796  
of the Revised Code, that are charged and payable ~~after~~ before 2797  
any reductions required by ~~sections 319.301, 319.302, 323.152,~~ 2798  
~~323.158, 319.304, 4503.065, and 4503.0610~~ of the Revised Code. 2799

(2) "Current taxes charged and payable" means, for a levy, 2800  
the taxes charged and payable for the current tax year, in the 2801  
case of real property, or the following tax year, in the case of 2802  
manufactured or mobile homes on the manufactured home tax list, 2803  
excluding any taxes charged and payable against property, or any 2804  
portion of property, that was not taxed by the taxing district 2805  
in the most recent tax year to which section 5715.24 of the 2806  
Revised Code applied in the county, in the case of real 2807  
property, or in the following tax year, in the case of 2808  
manufactured or mobile homes on the manufactured home tax list. 2809

(3) "Base taxes charged and payable" means, for a levy, 2810  
the taxes charged and payable for the tax year immediately 2811  
preceding the current tax year, in the case of real property, or 2812  
the current tax year, in the case of manufactured or mobile 2813  
homes on the manufactured home tax list, excluding any taxes 2814  
charged and payable against property, or any portion of 2815

property, that was not taxed by the taxing district in the most 2816  
recent tax year to which section 5715.24 of the Revised Code 2817  
applied in the county, in the case of real property, or in the 2818  
following tax year, in the case of manufactured or mobile homes 2819  
on the manufactured home tax list. 2820

(4) "County budget commission" means a joint budget 2821  
commission in the context of a taxing unit with territory 2822  
located in two or more counties. 2823

(5) "Inflation factor" means, for a tax year, the greater 2824  
of zero per cent or the percentage change in the gross domestic 2825  
product deflator computed over the three preceding tax years, as 2826  
determined under division (F) of this section. 2827

(6) "Reappraisal or triennial update" means a tax year in 2828  
which section 5715.24 of the Revised Code applies in the county. 2829

(7) "Principal county" means, in the case of a taxing unit 2830  
with territory in more than one county, the county within which 2831  
the greatest value of taxable property of such territory is 2832  
located. 2833

~~(B)~~ (B) (1) Notwithstanding division (D) of section 133.25 2834  
of the Revised Code and except as provided in ~~division~~ divisions 2835  
(B) (2) and (D) of this section, in September of each tax year in 2836  
which a county undergoes a reappraisal or triennial update, the 2837  
county budget commission shall adjust the rate of any levy 2838  
within the ten-mill limitation so that the increase in current 2839  
taxes charged and payable for that levy over the base taxes 2840  
charged and payable for that levy do not exceed the product of 2841  
the base taxes charged and payable and the inflation factor 2842  
certified under division (F) of this section for that tax year, 2843  
rounded to the nearest multiple of one hundred dollars. 2844

(2) For a tax within the ten-mill limitation levied by a 2845  
taxing unit with territory in multiple counties that do not have 2846  
the same reappraisal or triennial update year, division (B) (1) 2847  
of this section shall apply only for each reappraisal or 2848  
triennial update of the principal county. To calculate the rate 2849  
adjustment for such a levy, the budget commission shall 2850  
determine the following: 2851

(a) The sum of the current taxes charged and payable for 2852  
that levy on property in the principal county plus the sum of 2853  
the taxes charged and payable for that levy on property in each 2854  
other county for that other county's last reappraisal or 2855  
triennial update; 2856

(b) The base taxes charged and payable for that levy on 2857  
property in the principal county plus the sum of the taxes 2858  
charged and payable for that levy on property in each other 2859  
county for the tax year preceding that other county's last 2860  
reappraisal or triennial update; 2861

(c) The inflation factor for the principal county; 2862

(d) The difference of the sum in division (B) (2) (a) of 2863  
this section minus the sum in division (B) (2) (b) of this 2864  
section; 2865

(e) The product of the sum in division (B) (2) (b) of this 2866  
section multiplied by the inflation factor in division (B) (2) (c) 2867  
of this section. 2868

If the difference in division (B) (2) (d) of this section 2869  
exceeds the product in division (B) (2) (e) of this section, then 2870  
the county budget commission shall reduce the rate of the levy 2871  
so that its taxes charged and payable for the current tax year 2872  
do not exceed the sum of divisions (B) (2) (b) and (e) of this 2873

section, rounded to the nearest multiple of one hundred dollars. 2874

(C) The commission shall certify each rate reduced under 2875  
division ~~(A)~~(B) of this section to the tax commissioner as soon 2876  
as is practicable after the reduction is calculated and to the 2877  
county auditor not later than the first day of December. In the 2878  
case of property on the real property tax list, the adjusted 2879  
rates shall apply to the tax year in which the adjusted rates 2880  
are certified and to each ensuing tax year, until the next tax 2881  
year in which adjusted rates are certified under this section. 2882  
In the case of manufactured or mobile homes on the manufactured 2883  
home tax list, the adjusted rates shall apply to the tax year 2884  
following the year in which the adjusted rates are certified and 2885  
to each ensuing tax year, until the tax year following the next 2886  
year in which adjusted rates are certified under this section. 2887  
If the territory of a taxing unit is located within more than 2888  
one county, any adjusted rate shall apply uniformly throughout 2889  
the taxing unit's territory. Notwithstanding any other section 2890  
of the Revised Code to the contrary, a county budget commission 2891  
shall not reallocate mills reduced pursuant to this section to 2892  
any other taxing unit. 2893

(D) For a taxing unit that elects to forgo revenue from or 2894  
otherwise voluntarily reduce the rate of a levy within the ten- 2895  
mill limitation for one or more tax years, beyond which would be 2896  
required under division (B) of this section, the calculation of 2897  
the limit under division (B) of this section in subsequent tax 2898  
years shall be based on the taxes charged and payable for the 2899  
tax year preceding such voluntary reduction. Nothing in this 2900  
section requires increasing the rate of a levy above what it was 2901  
before the operation of this section. 2902

(E) If the current taxes charged and payable for a levy 2903

within the ten-mill limitation do not increase for a tax year to 2904  
which section 5715.24 of the Revised Code applies in the county 2905  
compared to the base taxes charged and payable, then the county 2906  
auditor, in September of that year, shall calculate the 2907  
increased rate of the levy that would cause the levy's current 2908  
taxes charged and payable to be the same as the levy's base 2909  
taxes charged and payable, rounded to the nearest one hundredths 2910  
of one mill, and shall certify to the applicable taxing unit the 2911  
increased rate. A taxing unit, not later than the first day of 2912  
November, may adopt and certify to the county auditor a 2913  
resolution or ordinance requesting that the levy be levied up to 2914  
the rate certified by the county auditor under this division. 2915  
The resolution or ordinance shall also be accompanied by 2916  
information demonstrating the taxing unit's need for the higher 2917  
rate. The county auditor, upon receipt of this certification, 2918  
shall convene the county budget commission, which shall decide 2919  
whether to approve, partially approve, or deny the taxing unit's 2920  
request for an increased rate based on its evaluation of the 2921  
taxing unit's need for the increase. If it wholly or partially 2922  
approves the increase, the commission shall certify the amount 2923  
of the rate of increase to the tax commissioner as soon as is 2924  
practicable after the increase is calculated and to the county 2925  
auditor not later than the first day of December. The increased 2926  
rate shall apply to the current tax year, or the ensuing tax 2927  
year for manufactured or mobile homes on the manufactured home 2928  
tax list, and each ensuing year until the next tax year in which 2929  
an adjusted rate for the levy is certified under this section. 2930  
Nothing in this division allows a county budget commission or 2931  
taxing unit to exceed the ten-mill limitation. 2932

(F) The tax commissioner shall annually determine the 2933  
percentage change in the gross domestic product deflator 2934

determined by the bureau of economic analysis of the United States department of commerce from the first day of January of the third preceding calendar year to the last day of December of the preceding calendar year. The commissioner shall certify the resulting amount to each county auditor whose county undergoes a reappraisal or triennial update not later than the first day of September of each year.

(G) The September deadline described in division (B) or (E) of this section may be extended by the tax commissioner, pursuant to a request for the extension submitted by the chair of the county budget commission.

**Sec. 5713.08.** (A) The county auditor shall make a list of all real and personal property in the auditor's county that is exempted from taxation. Such list shall show the name of the owner, the value of the property exempted, and a statement in brief form of the ground on which such exemption has been granted. It shall be corrected annually by adding thereto the items of property which have been exempted during the year, and by striking therefrom the items which in the opinion of the auditor have lost their right of exemption and which have been reentered on the taxable list, but no property shall be struck from the exempt property list solely because the property has been conveyed to a single member limited liability company with a nonprofit purpose from its nonprofit member or because the property has been conveyed by a single member limited liability company with a nonprofit purpose to its nonprofit member. No additions shall be made to such exempt lists and no additional items of property shall be exempted from taxation without the consent of the tax commissioner as is provided for in section 5715.27 of the Revised Code or without the consent of the housing officer under section 3735.67 of the Revised Code,

except for property exempted by the auditor under that section, 2966  
or qualifying agricultural real property, as defined in section 2967  
5709.28 of the Revised Code, that is enrolled in an agriculture 2968  
security area that is exempt under that section. 2969

The commissioner may revise at any time the list in every 2970  
county so that no property is improperly or illegally exempted 2971  
from taxation. The auditor shall follow the orders of the 2972  
commissioner given under this section. An abstract of such list 2973  
shall be filed annually with the commissioner, on a form 2974  
approved by the commissioner, and a copy thereof shall be kept 2975  
on file in the office of each auditor for public inspection. 2976

~~An~~ Except for an application for an exemption authorized 2977  
by section 725.02, 1728.10, 5709.40, 5709.41, 5709.411, 5709.45, 2978  
5709.73, or 5797.78 of the Revised Code, an application for 2979  
exemption of property shall include a certificate executed by 2980  
the county treasurer certifying one of the following: 2981

(1) That all taxes, interest, and penalties levied and 2982  
assessed against the property sought to be exempted have been 2983  
paid in full for all of the tax years preceding the tax year for 2984  
which the application for exemption is filed, except for such 2985  
taxes, interest, and penalties that may be remitted under 2986  
division (C) of this section; 2987

(2) That the applicant has entered into a valid delinquent 2988  
tax contract with the county treasurer pursuant to division (A) 2989  
of section 323.31 of the Revised Code to pay all of the 2990  
delinquent taxes, interest, and penalties charged against the 2991  
property, except for such taxes, interest, and penalties that 2992  
may be remitted under division (C) of this section. If the 2993  
auditor receives notice under section 323.31 of the Revised Code 2994  
that such a written delinquent tax contract has become void, the 2995

auditor shall strike such property from the list of exempted 2996  
property and reenter such property on the taxable list. If 2997  
property is removed from the exempt list because a written 2998  
delinquent tax contract has become void, current taxes shall 2999  
first be extended against that property on the general tax list 3000  
and duplicate of real and public utility property for the tax 3001  
year in which the auditor receives the notice required by 3002  
division (A) of section 323.31 of the Revised Code that the 3003  
delinquent tax contract has become void or, if that notice is 3004  
not timely made, for the tax year in which falls the latest date 3005  
by which the treasurer is required by such section to give such 3006  
notice. A county auditor shall not remove from any tax list and 3007  
duplicate the amount of any unpaid delinquent taxes, 3008  
assessments, interest, or penalties owed on property that is 3009  
placed on the exempt list pursuant to this division. 3010

(3) That a tax certificate has been issued under section 3011  
5721.32 or 5721.33 of the Revised Code with respect to the 3012  
property that is the subject of the application, and the tax 3013  
certificate is outstanding. 3014

(B) If the treasurer's certificate required by division 3015  
(A) of this section is not included with the application or the 3016  
certificate reflects unpaid taxes, penalties, and interest that 3017  
may not be remitted, the tax commissioner or county auditor with 3018  
whom the application was filed shall notify the property owner 3019  
of that fact, and the applicant shall be given sixty days from 3020  
the date that notification was mailed in which to provide the 3021  
tax commissioner or county auditor with a corrected treasurer's 3022  
certificate. If a corrected treasurer's certificate is not 3023  
received within the time permitted, the tax commissioner or 3024  
county auditor does not have authority to consider the tax 3025  
exemption application. 3026

(C) Any taxes, interest, and penalties which have become a lien after the property was first used for the exempt purpose, but in no case prior to the date of acquisition of the title to the property by the applicant, may be remitted by the commissioner or county auditor, except as is provided in division (A) of section 5713.081 of the Revised Code.

(D) Real property acquired by the state in fee simple is exempt from taxation from the date of acquisition of title or date of possession, whichever is the earlier date, provided that all taxes, interest, and penalties as provided in the apportionment provisions of section 319.20 of the Revised Code have been paid to the date of acquisition of title or date of possession by the state, whichever is earlier. The proportionate amount of taxes that are a lien but not yet determined, assessed, and levied for the year in which the property is acquired, shall be remitted by the county auditor for the balance of the year from date of acquisition of title or date of possession, whichever is earlier. This section shall not be construed to authorize the exemption of such property from taxation or the remission of taxes, interest, and penalties thereon until all private use has terminated.

**Sec. 5715.23.** Annually, immediately after the county board of revision has acted upon the assessments for the current year as required under section 5715.16 of the Revised Code and the county auditor has given notice by advertisement in a newspaper of general circulation in the county that the valuations have been revised and are open for public inspection as provided in section 5715.17 of the Revised Code, each auditor shall make out and transmit to the tax commissioner an abstract of the real property of each taxing district in the auditor's county, in which the auditor shall set forth the aggregate amount and

valuation of each class of real property in such county and in 3058  
each taxing district therein as it appears on the auditor's tax 3059  
list or the statements and returns on file in the auditor's 3060  
office; an abstract of the true value of manufactured and mobile 3061  
homes for which manufactured home taxes were assessed pursuant 3062  
to section 4503.06 of the Revised Code, in which the auditor 3063  
shall set forth the aggregate amount and valuation of 3064  
manufactured and mobile homes in such county and in each taxing 3065  
district therein as it appears on the current year's 3066  
manufactured home tax list; and an abstract of the current 3067  
year's true value of land valued for such year under section 3068  
5713.31 of the Revised Code as it appears in the current year's 3069  
agricultural land tax list. 3070

**Sec. 5715.27.** (A) (1) Except as provided in division (A) (2) 3071  
of this section and in section 3735.67 of the Revised Code, the 3072  
owner, a vendee in possession under a purchase agreement or a 3073  
land contract, the beneficiary of a trust, or a lessee for an 3074  
initial term of not less than thirty years of any property may 3075  
file an application with the tax commissioner, on forms 3076  
prescribed by the commissioner, requesting that such property be 3077  
exempted from taxation and that taxes, interest, and penalties 3078  
be remitted as provided in division (C) of section 5713.08 of 3079  
the Revised Code. 3080

(2) If the property that is the subject of the application 3081  
for exemption is any of the following, the application shall be 3082  
filed with the county auditor of the county in which the 3083  
property is listed for taxation: 3084

(a) A public road or highway; 3085

(b) Property belonging to the federal government of the 3086  
United States; 3087

(c) Additions or other improvements to an existing 3088  
building or structure that belongs to the state or a political 3089  
subdivision, as defined in section 5713.081 of the Revised Code, 3090  
and that is exempted from taxation as property used exclusively 3091  
for a public purpose; 3092

(d) Pre-residential development property that is exempted 3093  
from taxation pursuant to section 5709.56 of the Revised Code. 3094

(B) (1) The board of education of any school district may 3095  
request the tax commissioner or county auditor to provide it 3096  
with notification of applications for exemption from taxation 3097  
for property located within that district. If so requested, and 3098  
except as provided in division (B) (2) of this section, the 3099  
commissioner or auditor shall send to the board on a monthly 3100  
basis reports that contain sufficient information to enable the 3101  
board to identify each property that is the subject of an 3102  
exemption application, including, but not limited to, the name 3103  
of the property owner or applicant, the address of the property, 3104  
and the auditor's parcel number. The commissioner or auditor 3105  
shall mail the reports by the fifteenth day of the month 3106  
following the end of the month in which the commissioner or 3107  
auditor receives the applications for exemption. 3108

(2) A county auditor shall not provide a board of 3109  
education with notification of an application for exemption from 3110  
taxation for pre-residential development property filed pursuant 3111  
to section 5709.56 of the Revised Code. 3112

(C) A board of education that has requested notification 3113  
under division (B) (1) of this section may, with respect to any 3114  
application for exemption of property located in the district 3115  
and included in the commissioner's or auditor's most recent 3116  
report provided under that division, file a statement with the 3117

commissioner or auditor and with the applicant indicating its 3118  
intent to submit evidence and participate in any hearing on the 3119  
application. The statements shall be filed prior to the first 3120  
day of the third month following the end of the month in which 3121  
that application was docketed by the commissioner or auditor. A 3122  
statement filed in compliance with this division entitles the 3123  
district to submit evidence and to participate in any hearing on 3124  
the property and makes the district a party for purposes of 3125  
sections 5717.02 to 5717.04 of the Revised Code in any appeal of 3126  
the commissioner's or auditor's decision to the board of tax 3127  
appeals. 3128

(D) The commissioner or auditor shall not hold a hearing 3129  
on or grant or deny an application for exemption of property in 3130  
a school district whose board of education has requested 3131  
notification under division (B)(1) of this section until the end 3132  
of the period within which the board may submit a statement with 3133  
respect to that application under division (C) of this section. 3134  
The commissioner or auditor may act upon an application at any 3135  
time prior to that date upon receipt of a written waiver from 3136  
each such board of education, or, in the case of exemptions 3137  
authorized by section 725.02, 1728.10, 5709.40, 5709.41, 3138  
5709.411, 5709.45, 5709.62, 5709.63, 5709.632, 5709.73, 5709.78, 3139  
5709.84, or 5709.88 of the Revised Code, upon the request of the 3140  
property owner. An auditor may act at any time on an application 3141  
about which the board of education is not authorized to receive 3142  
notice under division (B)(2) of this section. Failure of a board 3143  
of education to receive the report required in division (B)(1) 3144  
of this section shall not void an action of the commissioner or 3145  
auditor with respect to any application. The commissioner or 3146  
auditor may extend the time for filing a statement under 3147  
division (C) of this section. 3148

(E) A complaint may also be filed with the commissioner or auditor by any person, board, or officer authorized by section 5715.19 of the Revised Code to file complaints with the county board of revision against the continued exemption of any property granted exemption by the commissioner or auditor under this section other than pre-residential development property that is exempted from taxation pursuant to section 5709.56 of the Revised Code.

(F) ~~An~~ Except as provided in division (I) of this section, an application for exemption and a complaint against exemption shall be filed prior to the thirty-first day of December of the tax year for which exemption is requested or for which the liability of the property to taxation in that year is requested. The commissioner or auditor shall consider such application or complaint in accordance with procedures established by the commissioner, determine whether the property is subject to taxation or exempt therefrom, and, if the commissioner makes the determination, certify the determination to the auditor. Upon making the determination or receiving the commissioner's determination, the auditor shall correct the tax list and duplicate accordingly. If a tax certificate has been sold under section 5721.32 or 5721.33 of the Revised Code with respect to property for which an exemption has been requested, the tax commissioner or auditor shall also certify the findings to the county treasurer of the county in which the property is located.

(G) Applications and complaints, and documents of any kind related to applications and complaints, filed with the tax commissioner or county auditor under this section are public records within the meaning of section 149.43 of the Revised Code.

(H) If the commissioner or auditor determines that the use of property or other facts relevant to the taxability of property that is the subject of an application for exemption or a complaint under this section has changed while the application or complaint was pending, the commissioner or auditor may make the determination under division (F) of this section separately for each tax year beginning with the year in which the application or complaint was filed or the year for which remission of taxes under division (C) of section 5713.08 of the Revised Code was requested, and including each subsequent tax year during which the application or complaint is pending before the commissioner or auditor.

(I) (1) An application for exemption authorized by section 725.02, 1728.10, 5709.40, 5709.41, 5709.411, 5709.45, 5709.73, or 5709.78 of the Revised Code may be filed before the tax year for which the exemption will apply under the resolution or ordinance authorizing the exemption. Division (I) (1) of this section applies to such applications regardless of the tax year in which they are filed, and the tax commissioner shall consider such an application in accordance with procedures established by the commissioner, determine whether the property is or will be exempt from taxation, and, if the commissioner determines in the affirmative, certify the determination to the county auditor of the county in which the property is located. Upon receiving the commissioner's determination, the auditor shall correct the tax list accordingly or, if the determination is issued before the tax year for which the exemption would apply under the resolution or ordinance authorizing the exemption, reflect that exemption for the tax list for the tax year for which the exemption will apply under the resolution or ordinance authorizing the exemption. If a tax certificate has been sold

under section 5721.32 or 5721.33 of the Revised Code with 3210  
respect to property for which an exemption application has been 3211  
filed, the commissioner shall also certify the findings to the 3212  
county treasurer of the county in which the property is located. 3213

(2) The tax commissioner shall make the determination 3214  
required by division (I)(1) of this section within one year 3215  
after the date the tax commissioner receives the completed 3216  
application, unless the commissioner requests additional 3217  
information from the applicant in writing before the end of that 3218  
period. If the tax commissioner requests additional information 3219  
and receives the requested information, the tax commissioner 3220  
shall make the determination required by division (I)(1) of this 3221  
section within one hundred twenty days after the date that 3222  
information is received or one year after the date the tax 3223  
commissioner received the initial completed application, 3224  
whichever is later. Any application for which a determination 3225  
has not been made within the time prescribed by this division, 3226  
as applicable, is considered to have been approved by the 3227  
commissioner, and the commissioner shall issue a determination 3228  
approving the application within thirty days after the end of 3229  
that applicable time period. 3230

(3) A determination to grant an application for exemption 3231  
for a tax parcel pursuant to division (I)(1) or (2) of this 3232  
section applies to any parcel created by a split or combination 3233  
of the parcel for which an application for exemption has been 3234  
approved, and a new application for the split or combination 3235  
parcel is not required. 3236

**Section 2.** That existing sections 9.66, 122.84, 303.12, 3237  
306.43, 319.301, 323.152, 519.12, 1901.186, 3318.36, 3318.363, 3238  
4503.065, 4773.10, 4774.08, 4774.10, 5502.75, 5705.31, 5705.316, 3239

5713.08, 5715.23, and 5715.27 of the Revised Code are hereby 3240  
repealed. 3241

**Section 3.** That section 503.54 of the Revised Code is 3242  
hereby repealed. 3243

**Section 4.** All items in this act are hereby appropriated 3244  
as designated out of any moneys in the state treasury to the 3245  
credit of the designated fund. For all operating appropriations 3246  
made in this act, those in the first column are for fiscal year 3247  
2026 and those in the second column are for fiscal year 2027. 3248  
The operating appropriations made in this act are in addition to 3249  
any other operating appropriations made for these fiscal years. 3250

**Section 5.** 3251  
3252

1	2	3	4	5
A		MCD DEPARTMENT OF MEDICAID		
B	Dedicated Purpose Fund Group			
C	5SA4 651615 Nursing Facility Providers		\$310,000,000	\$0
D	Dedicated Purpose Fund Group Total		\$310,000,000	\$0
E	Federal Fund Group			
F	3F00 651623 Medicaid Services - Federal		\$565,000,000	\$0
G	Federal Fund Group Total		\$565,000,000	\$0
H	TOTAL ALL BUDGET FUND GROUPS		\$875,000,000	\$0

(A) The foregoing appropriation in item 651615, Nursing 3253  
Facility Providers, and the corresponding federal share in 3254

appropriation item 651623, Medicaid Services - Federal, shall be 3255  
used by the Department of Medicaid to make payments to nursing 3256  
facility providers pursuant to, and to fully finalize and 3257  
settle, the decision of the Ohio Supreme Court in the case 3258  
*State ex rel. LeadingAge Ohio v. Ohio Dept. of Medicaid*, 180 3259  
Ohio St.3d 41 (2025). Any provider who accepts a payment made by 3260  
the Department under this section agrees that the payment fully 3261  
satisfies any outstanding amount due to the provider under 3262  
section 5165.26 of the Revised Code, as that section existed 3263  
from July 1, 2023, to March 20, 2026, and waives any legal claim 3264  
to the contrary. 3265

(B) If a nursing facility has undergone a change of 3266  
operator or owner in the intervening time between July 1, 2023, 3267  
and the effective date of this section, the exiting operator or 3268  
owner and entering operator or owner shall jointly provide 3269  
notice to the Department stating whether the exiting operator or 3270  
owner or entering operator or owner, or both, are entitled to 3271  
receive payments under this section. If a joint notice is 3272  
impossible because the exiting operator or owner no longer 3273  
exists, the Department shall not make a payment until the 3274  
entering operator or owner provides the Department a unilateral 3275  
notice of and proof that the exiting operator or owner no longer 3276  
exists. If an exiting operator or owner and entering operator or 3277  
owner do not agree on who is entitled to receive payment, the 3278  
Department shall not make a payment until a signed agreement is 3279  
provided to the Department from both the exiting operator or 3280  
owner and entering operator or owner that stipulates to whom the 3281  
payment should be made. The Department shall not make a payment 3282  
to a provider that has undergone a change of operator or owner 3283  
until receiving such notice or other proof of who the proper 3284  
payee is, as deemed sufficient by the Medicaid Director. 3285

(C) If a nursing facility has not undergone a change of operator or owner as described in division (B) of this section, the Department shall make payment to the nursing facility provider without delay.

(D) As used in this section, "change of operator," "entering operator," "exiting operator," "nursing facility," "owner," and "provider" have the same meanings as in section 5165.01 of the Revised Code.

(E) Amounts equal to the unexpended, unencumbered balances of appropriation item 651615, Nursing Facility Providers, and the corresponding federal share in appropriation item 651623, Medicaid Services - Federal, at the end of fiscal year 2026 are hereby reappropriated to the same appropriation items for the same purposes in fiscal year 2027.

**Section 6.**

	1	2	3	4	5	
A	DOT DEPARTMENT OF TRANSPORTATION					
B	General Revenue Fund					
C	GRF	775471	State Road Improvements	\$0	\$3,250,000	
D	General Revenue Fund Total			\$0	\$3,250,000	
E	TOTAL ALL BUDGET FUND GROUPS			\$0	\$3,250,000	
	STATE ROAD IMPROVEMENTS					3302
	The foregoing appropriation item 775471, State Road					3303
	Improvements, shall be used to support road improvement projects					3304

in conjunction with Highway Operating Fund (Fund 7002) 3305  
 appropriation item 771421, Highway Construction - State. 3306

Prior to the expenditure of the foregoing appropriation 3307  
 item 775471, State Road Improvements, the Director of 3308  
 Transportation shall certify to the Director of Budget and 3309  
 Management canceled encumbrances from existing General Revenue 3310  
 Fund appropriations in the Department of Transportation to 3311  
 appropriation item 775471, State Road Improvements, equal to 3312  
 this additional appropriation. 3313

**Section 7.** 3314  
 3315

	1	2	3	4	5
A	ETC BROADCAST EDUCATIONAL MEDIA COMMISSION				
B	General Revenue Fund				
C	GRF	935410	Content Development, Aquisition, and Distribution	\$0	\$2,055,960
D	GRF	935431	Ohio Radio Reading Services Equipment	\$0	\$44,433
E	General Revenue Fund Total			\$0	\$2,100,393
F	TOTAL ALL BUDGET FUND GROUPS			\$0	\$2,100,393

CONTENT DEVELOPMENT, ACQUISITION, and DISTRIBUTION 3316

The foregoing appropriation item 935410, Content, 3317  
 Development, Acquisition, and Distribution, shall be distributed 3318  
 to Ohio's qualified public educational television stations and 3319

educational radio stations to purchase equipment. 3320

An amount equal to the unexpended, unencumbered balance of 3321  
 appropriation item C37428, Ohio Public TV-Radio, at the end of 3322  
 fiscal year 2026, is reappropriated to appropriation item 3323  
 935410, Content, Development, Acquisition, and Distribution, for 3324  
 fiscal year 2027 for the same purpose as the foregoing 3325  
 appropriation item 935410, Content, Development, Acquisition, 3326  
 and Distribution. 3327

OHIO RADIO READING SERVICES EQUIPMENT 3328

The foregoing appropriation item 935431, Ohio Radio 3329  
 Reading Services Equipment, shall be distributed to Ohio's 3330  
 qualified radio reading services to purchase equipment. 3331

An amount equal to the unexpended, unencumbered balance of 3332  
 appropriation item C37429, Ohio Radio Reading Services 3333  
 Equipment, at the end of fiscal year 2026, is reappropriated to 3334  
 appropriation item 935431, Ohio Radio Reading Services 3335  
 Equipment, for fiscal year 2027 for the same purpose as the 3336  
 foregoing appropriation item 935431, Ohio Radio Reading Services 3337  
 Equipment. 3338

**Section 8.** 3339

3340

	1	2	3	4	5
A	DNR DEPARTMENT OF NATURAL RESOURCES				
B	General Revenue Fund				
C	GRF	725520	Special Projects	\$0	\$3,460,000
D	GRF General Revenue Fund Total			\$0	\$3,460,000

E	TOTAL ALL BUDGET FUND GROUPS				\$0	\$3,460,000	
	SPECIAL PROJECTS						3341
	The foregoing appropriation item 725520, Special Projects,						3342
	shall be used for dredging and related dredge material						3343
	relocation areas as follows: (A) \$1,125,000 at Lake Logan, (B)						3344
	\$1,745,000 at Lake Loramie, and (C) \$590,000 at Grand Lake St.						3345
	Marys.						3346
	<b>Section 9.</b>						3347
							3348
	1	2	3	4	5		
A	JFS DEPARTMENT OF JOB AND FAMILY SERVICES						
B	General Revenue Fund						
C	GRF	600569	SNAP EBT		\$0	\$2,250,000	
			Modernization				
D	General Revenue Fund Total				\$0	\$2,250,000	
E	Federal Fund Group						
F	3840	600610	Food Assistance		\$0	\$750,000	
			Programs				
G	Federal Fund Group Total				\$0	\$750,000	
H	TOTAL ALL BUDGET FUND GROUPS				\$0	\$3,000,000	
	SNAP EBT MODERNIZATION						3349
	The foregoing appropriation items 600569, SNAP EBT						3350
	Modernization, and 600610, Food Assistance Programs, shall be						3351

used to support the transition to chip-enabled Supplemental 3352  
 Nutrition Assistance Program electronic benefit transfer cards. 3353  
 In implementing this transition, the Department of Job and 3354  
 Family Services shall ensure that all new Supplemental Nutrition 3355  
 Assistance Program electronic benefit transfer cards that are 3356  
 issued are chip-enabled and shall replace existing electronic 3357  
 benefit transfer cards with chip-enabled cards under the 3358  
 Department's ordinary timeframe for replacing electronic benefit 3359  
 transfer cards. 3360

On July 1, 2027, or as soon as possible thereafter, the 3361  
 Director of Job and Family Services may certify to the Director 3362  
 of Budget and Management an amount up to the unexpended, 3363  
 unencumbered balance associated with these appropriations at the 3364  
 end of fiscal year 2027 to be reappropriated to fiscal year 3365  
 2028. The amounts certified are hereby reappropriated to the 3366  
 same appropriation items for fiscal year 2028. 3367

**Section 10.** 3368  
 3369

	1	2	3	4	5
A	MHA DEPARTMENT OF BEHAVIORAL HEALTH				
B	Dedicated Purpose Fund Group				
C	5DN1	336427	State Post-Traumatic Stress Fund	\$0	\$40,000,000
D	Dedicated Purpose Fund Group Total			\$0	\$40,000,000
E	TOTAL ALL BUDGET FUND GROUPS			\$0	\$40,000,000

STATE POST-TRAUMATIC STRESS FUND 3370

The foregoing appropriation item 336427, State Post-Traumatic Stress Fund, shall be used in accordance with section 5119.74 of the Revised Code. 3371  
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**Section 11.** Within the limits set forth in this act, the Director of Budget and Management shall establish accounts indicating the source and amount of funds for each appropriation made in this act, and shall determine the manner in which appropriation accounts shall be maintained. Expenditures from operating appropriations contained in this act shall be accounted for as though made in, and are subject to all applicable provisions of, H.B. 96 of the 136th General Assembly. 3374  
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**Section 12.** That Sections 223.20, 259.10, 259.20, 337.10, 337.90, 423.106, and 513.10 of H.B. 96 of the 136th General Assembly be amended to read as follows: 3382  
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**Sec. 223.20. AUDIT MANAGEMENT AND SERVICES** 3385

The foregoing appropriation item 070401, Audit Management and Services, shall be used pursuant to section 117.13 of the Revised Code to support costs of the Auditor of State that are not recovered through charges to local governments and state entities, including costs that cannot be recovered from audit clients under federal indirect cost allocation guidelines. This appropriation item also shall be used to cover costs of the Local Government Services Section that are not charged to clients. 3386  
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Of the foregoing appropriation item 070401, Audit Management and Services, \$5,000,000 in fiscal year 2026 shall be used to conduct an audit in accordance with Section 751.170 of ~~this act~~ H.B. 96 of the 136th General Assembly. An amount equal to the unexpended, unencumbered balance of appropriation item 3395  
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070401, Audit Management and Services, earmarked to conduct an 3400  
audit in accordance with Section 751.170 of H.B. 96 of the 136th 3401  
General Assembly at the end of fiscal year 2026 is hereby 3402  
reappropriated to the same appropriation item for the same 3403  
purpose in fiscal year 2027. 3404

PERFORMANCE AUDITS 3405

The foregoing appropriation item 070402, Performance 3406  
Audits, shall be used pursuant to section 117.13 of the Revised 3407  
Code to support costs of the Auditor of State related to the 3408  
provision of performance audits for local governments, school 3409  
districts, state agencies, and colleges and universities that 3410  
are not recovered through charges to those entities, including 3411  
costs that cannot be recovered from audit clients under federal 3412  
indirect cost allocation guidelines. 3413

Of the foregoing appropriation item 070402, Performance 3414  
Audits, up to \$500,000 in fiscal year 2026 shall be used to 3415  
conduct a performance audit of indigent defense services within 3416  
Ohio. The performance audit shall review the challenges of the 3417  
delivery of indigent defense services, including, but not 3418  
limited to, the costs, accounting, and payment processes of the 3419  
Office of the Public Defender and at least five counties that 3420  
represent each of the various indigent defense delivery methods 3421  
in the state. The audit shall be completed and a report 3422  
submitted to the President and Minority Leader of the Senate and 3423  
to the Speaker and Minority Leader of the House of 3424  
Representatives by January 1, 2027. An amount equal to the 3425  
unexpended, unencumbered balance of appropriation item 070402, 3426  
Performance Audits, earmarked to conduct a performance audit of 3427  
indigent defense services within Ohio at the end of fiscal year 3428  
2026 is hereby reappropriated to the same appropriation item for 3429



C	GRF	195402	Coal Research and Development Program	\$175,000	\$175,000
D	GRF	195405	Minority Business Development	\$7,500,000	\$8,500,000
E	GRF	195406	Helping Ohioans Stay in Their Homes	\$4,000,000	\$4,000,000
F	GRF	195415	Business Development Services	\$3,864,894	\$3,807,217
G	GRF	195426	Redevelopment Assistance	\$1,125,000	\$1,141,982
H	GRF	195453	Technology Programs and Grants	\$859,360	\$868,648
I	GRF	195454	Small Business and Export Assistance	\$3,537,643	\$3,807,014
J	GRF	195455	Appalachia Assistance	\$12,680,362	<del>\$12,682,630</del> <u>\$13,232,630</u>
K	GRF	195497	CDBG Operating Match	\$1,445,867	\$1,473,181
L	GRF	195499	BSD Federal Programs Match	\$13,441,064	\$13,499,251
M	GRF	1954A7	Residential Economic Development District Program	\$10,000,000	\$15,000,000
N	GRF	195503	Local Development Projects	\$2,405,000	\$1,250,000
O	GRF	195537	Ohio-Israel Agricultural	\$500,000	\$500,000

		Initiative		
P	GRF 195553	Industry Sector Partnerships	\$5,000,000	\$5,000,000
Q	GRF 195556	TechCred Program	\$23,205,470	\$24,207,322
R	GRF 195595	Workforce Development Grants	\$400,000	\$400,000
S	GRF 195901	Coal Research and Development General Obligation Bond Debt Service	\$4,050,000	\$2,525,000
T	GRF 195905	Third Frontier Research and Development General Obligation Bond Debt Service	\$45,000,000	\$45,000,000
U	General Revenue Fund Total		\$139,189,660	<del>\$143,837,245</del> <u>\$144,387,245</u>
V	Dedicated Purpose Fund Group			
W	4500 195624	Minority Business Bonding Program Administration	\$9,875	\$9,875
X	4510 195649	Business Assistance Programs	\$3,000,000	\$3,000,000
Y	4F20 195639	State Special Projects	\$500,000	\$500,000
Z	4F20 195655	Workforce Development	\$188,100	\$188,100

Programs						
AA	4F20	195699	Utility Community Assistance	\$686,947		\$0
AB	4F20	1956B7	One-Time Emergency Projects	\$500,000		\$0
AC	4W10	195646	Minority Business Enterprise Loan	\$2,000,000		\$2,000,000
AD	5AI1	1956G9	Broadband Pole Replacement and Undergrounding Program	\$31,361,299		\$0
AE	5A00	1956H2	Priority Projects	\$17,000,000		\$15,800,000
AF	5AP1	1956H3	Welcome Home Ohio Program	\$45,625,000		\$45,625,000
AG	5CT1	1956B8	Residential Development Revolving Loan Program	\$100,000,000		\$0
AH	5GT0	195550	Broadband Development Grants	\$2,800,000		\$2,800,000
AI	5JR0	195635	Tax Incentives Operating	\$1,200,000		\$1,200,000
AJ	5KP0	195645	Historic Rehabilitation Operating	\$1,800,000		\$1,800,000
AK	5M40	195659	Low Income Energy Assistance (USF)	\$336,627,830		\$0
AL	5M50	195660	Advanced Energy Loan Programs	\$8,932,168		\$8,940,462

AM	5MH0	195644	SiteOhio Administration	\$5,000	\$5,000
AN	5MJ0	195683	TourismOhio Administration	\$11,000,000	\$11,000,000
AO	5UL0	195627	Brownfields Revolving Loan Program	\$1,750,000	\$1,750,000
AP	5UY0	195496	Sports Events Grants	\$3,000,000	\$3,000,000
AQ	5W60	195691	International Trade Cooperative Projects	\$50,000	\$50,000
AR	5XH0	195632	Women Owned Business Loans	\$5,000,000	\$5,000,000
AS	5XH0	195694	Micro-Loan	\$2,500,000	\$2,500,000
AT	5XH0	1956I1	Minority Business Development Loan Administration	\$2,000,000	\$2,000,000
AU	5YE0	1956A2	Brownfield Remediation	\$100,000,000	\$100,000,000
AV	5YF0	1956A3	Demolition and Site Revitalization	\$21,500,000	\$21,500,000
AW	6170	195654	Volume Cap Administration	\$40,000	\$40,000
AX	6460	195638	Low- and Moderate-Income Housing Programs	\$64,402,825	\$64,435,386
AY	Dedicated Purpose Fund Group Total			\$763,479,044	\$293,143,823
AZ	Internal Service Activity Fund Group				
BA	1350	195684	Development Operations	\$15,263,246	\$15,609,260

BB 6850 195636	Development Services	\$250,000	\$250,000
	Reimbursable Expenditures		
BC	Internal Service Activity Fund Group	\$15,513,246	\$15,859,260
	Total		
BD	Facilities Establishment Fund Group		
BE 4Z60 195647	Rural Industrial Park Loan	\$5,000,000	\$5,000,000
BF 5S90 195628	Capital Access Loan	\$1,000,000	\$1,000,000
	Program		
BG 7009 195664	Innovation Ohio	\$17,426,036	\$0
BH 7010 195665	Research and Development	\$36,032,990	\$0
BI 7037 195615	Facilities Establishment	\$10,000,000	\$10,000,000
BJ	Facilities Establishment Fund Group	\$69,459,026	\$16,000,000
	Total		
BK	Bond Research and Development Fund Group		
BL 7011 195686	Third Frontier Tax Exempt	\$1,000,000	\$1,000,000
	- Operating		
BM 7011 195687	Third Frontier Research	\$1,000,000	\$1,000,000
	and Development Projects		
BN 7014 195620	Third Frontier Taxable -	\$2,710,000	\$2,710,000
	Operating		
BO 7014 195692	Research and Development	\$100,000,000	\$20,000,000
	Taxable Bond Projects		

BP	Bond Research and Development Fund	\$104,710,000	\$24,710,000
	Group Total		
BQ	Federal Fund Group		
BR	3080 195581 Energy Efficiency Revolving Loan Fund Capitalization Grant	\$2,500,000	\$2,500,000
BS	3080 195602 Appalachian Regional Commission	\$7,500,000	\$7,500,000
BT	3080 195603 Housing Assistance Programs	\$12,571,729	\$12,576,756
BU	3080 195609 Small Business Administration Grants	\$5,550,000	\$5,550,000
BV	3080 195618 Energy Grants	\$11,650,326	\$11,661,160
BW	3080 195670 Home Weatherization Program	\$86,079,636	\$0
BX	3080 195672 Manufacturing Extension Partnership	\$6,600,000	\$6,600,000
BY	3080 195675 Procurement Technical Assistance	\$1,500,000	\$1,500,000
BZ	3080 195696 State Trade and Export Promotion	\$500,000	\$500,000
CA	3350 195610 Energy Programs	\$350,000	\$350,000

CB	3AE0	195643	Workforce Development Initiatives	\$2,000,000	\$2,000,000
CC	3FJ0	195626	Small Business Capital Access and Collateral Enhancement Program	\$2,000,000	\$2,000,000
CD	3IC0	1956D9	Growth Capital Fund	\$3,250,000	\$3,250,000
CE	3IC0	1956E1	Early-Stage Focus Fund	\$1,500,000	\$1,500,000
CF	3IC0	1956E2	Community Development Financial Institution Loan Participation	\$10,000,000	\$10,000,000
CG	3IC0	1956E3	Collateral Enhancement Program	\$6,000,000	\$6,000,000
CH	3IC0	1956H5	State Small Business Credit Initiative Technical Assistance	\$1,500,000	\$1,500,000
CI	3IF0	1956E4	Broadband Equity, Access, and Deployment (BEAD) Program	\$793,000,000	\$0
CJ	3IF0	1956E5	Broadband Digital Equity Acts Program	\$23,800,000	\$476,000
CK	3IM0	195582	Home-Owner Managing Energy Savings Rebate Program	\$15,000,000	\$15,000,000
CL	3IM0	195583	High-Efficiency Electric Home Rebate Program	\$15,000,000	\$15,000,000

CM 3K80 195613	Community Development Block Grant	\$57,500,000	\$57,500,000
CN 3K90 195611	Home Energy Assistance Block Grant	\$180,000,000	\$0
CO 3K90 195614	HEAP Weatherization	\$44,000,000	\$0
CP 3L00 195612	Community Services Block Grant	\$32,000,000	\$0
CQ 3V10 195601	HOME Program	\$53,750,000	\$53,750,000
CR	Federal Fund Group Total	\$1,375,101,691	\$216,713,916
CS	TOTAL ALL BUDGET FUND GROUPS	\$2,467,452,667	<del>\$710,264,244</del> <u>\$710,814,244</u>

**Sec. 259.20. COAL RESEARCH AND DEVELOPMENT PROGRAM** 3453

The foregoing appropriation item 195402, Coal Research and 3454  
Development Program, shall be used for the operating expenses of 3455  
the Community Services Division in support of the Ohio Coal 3456  
Development Office. 3457

**MINORITY BUSINESS DEVELOPMENT** 3458

The foregoing appropriation item 195405, Minority Business 3459  
Development, shall be used to support the activities of the 3460  
Minority Business Development Division, including providing 3461  
grants to local nonprofit organizations to support economic 3462  
development activities that promote minority business 3463  
development, in conjunction with local organizations funded 3464  
through appropriation item 195454, Small Business and Export 3465

Assistance.	3466
HELPING OHIOANS STAY IN THEIR HOMES	3467
The foregoing appropriation item 195406, Helping Ohioans	3468
Stay in their Homes, shall be granted to People Working	3469
Cooperatively for the Safe and Healthy at Home Initiative.	3470
BUSINESS DEVELOPMENT SERVICES	3471
The foregoing appropriation item 195415, Business	3472
Development Services, shall be used for the operating expenses	3473
of the Office of Strategic Business Investments and the regional	3474
economic development offices.	3475
Of the foregoing appropriation item 195415, Business	3476
Development Services, \$1,550,000 in fiscal year 2026 and	3477
\$1,450,000 in fiscal year 2027 shall be allocated to Development	3478
Projects, Inc., for economic development programs and the	3479
creation of new jobs to leverage and support mission gains at	3480
Department of Defense and related facilities in Ohio by working	3481
with future base realignment and closure activities and ongoing	3482
Department of Defense efficiency and partnership initiatives,	3483
assisting efforts to secure Department of Defense support	3484
contracts for Ohio companies, assessing and supporting regional	3485
job and workforce development needs generated by the Department	3486
of Defense and the Ohio aerospace industry, promoting technology	3487
transfer to Ohio businesses, and for expanding job training and	3488
economic development programs in human performance and cyber	3489
security-related initiatives.	3490
REDEVELOPMENT ASSISTANCE	3491
The foregoing appropriation item 195426, Redevelopment	3492
Assistance, shall be used to fund the costs of administering the	3493
energy, redevelopment, and other revitalization programs that	3494

may be implemented, and may be used to match federal grant	3495
funding.	3496
TECHNOLOGY PROGRAMS AND GRANTS	3497
The foregoing appropriation item 195453, Technology	3498
Programs and Grants, shall be used for operating expenses	3499
incurred in administering the Ohio Third Frontier Programs and	3500
other technology focused programs that may be implemented.	3501
SMALL BUSINESS AND EXPORT ASSISTANCE	3502
The foregoing appropriation item 195454, Small Business	3503
and Export Assistance, may be used to provide a range of	3504
business assistance, including grants to local organizations to	3505
support economic development activities that promote small	3506
business development, entrepreneurship, and exports of Ohio's	3507
goods and services, in conjunction with local organizations	3508
funded through appropriation item 195405, Minority Business	3509
Development. The foregoing appropriation item shall also be used	3510
as matching funds for grants from the United States Small	3511
Business Administration and other federal agencies, pursuant to	3512
Pub. L. No. 96-302 as amended by Pub. L. No. 98-395, and	3513
regulations and policy guidelines for the programs pursuant	3514
thereto.	3515
APPALACHIA ASSISTANCE	3516
The foregoing appropriation item 195455, Appalachia	3517
Assistance, may be used for the administrative costs of planning	3518
and liaison activities for the Governor's Office of Appalachia,	3519
to provide financial assistance to projects in Ohio's	3520
Appalachian counties, to support four local development	3521
districts, and to pay dues for the Appalachian Regional	3522
Commission. These funds may be used to match federal funds from	3523

the Appalachian Regional Commission. Programs funded through the 3524  
appropriation item shall be identified and recommended by the 3525  
local development districts and approved by the Governor's 3526  
Office of Appalachia. The Department of Development shall 3527  
conduct compliance and regulatory review of the programs 3528  
recommended by the local development districts. Moneys allocated 3529  
under the appropriation item may be used to fund projects 3530  
including, but not limited to, those designated by the local 3531  
development districts as community investment and rapid response 3532  
projects. 3533

Of the foregoing appropriation item 195455, Appalachia 3534  
Assistance, in each fiscal year, \$210,000 shall be allocated to 3535  
the Ohio Valley Regional Development Commission, \$210,000 shall 3536  
be allocated to the Ohio Mid-Eastern Government Association, 3537  
\$210,000 shall be allocated to the Buckeye Hills Regional 3538  
Council, and \$210,000 shall be allocated to the Eastgate 3539  
Regional Council of Governments. Local development districts 3540  
receiving funding under this section shall use the funds for the 3541  
implementation and administration of programs and duties under 3542  
section 107.21 of the Revised Code. 3543

Of the foregoing appropriation item 195455, Appalachia 3544  
Assistance, in each fiscal year, \$1,000,000 shall be allocated 3545  
to Ohio University's Voinovich School of Leadership and Public 3546  
Service to work on behalf of the Mayor's Partnership for 3547  
Progress. 3548

Of the foregoing appropriation item 195455, Appalachia 3549  
Assistance, \$500,000 in each fiscal year shall be allocated to 3550  
Shawnee State University to support its Civic and Culture 3551  
Program for Appalachia. 3552

Of the foregoing appropriation item 195455, Appalachia 3553

Assistance, \$375,000 in fiscal year 2026 shall be used in 3554  
coordination with the Ohio History Connection to celebrate and 3555  
recognize the Northwest Ordinance Commemoration. 3556

Of the foregoing appropriation item 195455, Appalachia 3557  
Assistance, \$500,000 in fiscal year 2026 and \$875,000 in fiscal 3558  
year 2027 shall be used to support the Veterans and First 3559  
Responders Appalachian Assistance Program. The Director of the 3560  
Department of Development, in coordination with the Director of 3561  
the Department of Veterans Services, shall set criteria for 3562  
distributing funding under the Veterans and First Responders 3563  
Appalachian Assistance Program. 3564

Of the foregoing appropriation item 195455, Appalachia 3565  
Assistance, \$1,500,000 in each fiscal year shall be allocated to 3566  
the Appalachian Ohio Manufacturers Coalition, to create a pilot 3567  
program in Meigs, Athens, Morgan, Noble, Monroe, and Washington 3568  
counties to reduce barriers of workforce reentry for individuals 3569  
who have graduated from behavioral health recovery programs. The 3570  
program shall be jointly developed and administered with the 3571  
Appalachian Children Coalition, in consultation with the 3572  
Director of the Ohio Department of Mental Health and Addiction 3573  
Services. 3574

Of the foregoing appropriation item 195455, Appalachia 3575  
Assistance, \$750,000 in ~~each~~ fiscal year 2026 shall be allocated 3576  
to the Outdoor Recreation Council of Appalachia. 3577

Of the foregoing appropriation item 195455, Appalachia 3578  
Assistance, \$1,300,000 in fiscal year 2027 shall be allocated to 3579  
Marietta College to establish curricula and programs to train 3580  
high demand professions in healthcare. Prior to the expenditure 3581  
of this amount, the Director of Development shall certify to the 3582  
Director of Budget and Management canceled encumbrances from 3583

<u>existing General Revenue Fund appropriations in the Department</u>	3584
<u>of Development budget equal to at least \$550,000.</u>	3585
Of the foregoing appropriation item 195455, Appalachia	3586
Assistance, \$375,000 in each fiscal year shall be allocated to	3587
FosterHub in Hocking County.	3588
Of the foregoing appropriation item 195455, Appalachia	3589
Assistance, in each fiscal year, \$250,000 shall be allocated to	3590
Integrated Services for Behavioral Health to support a	3591
behavioral health emergency pilot program.	3592
Of the foregoing appropriation item 195455, Appalachia	3593
Assistance, in each fiscal year, \$100,000 shall be allocated to	3594
the Tuscarawas County Commissioners for the Tuscarawas County	3595
Growth Initiative.	3596
Of the foregoing appropriation item 195455, Appalachia	3597
Assistance, in each fiscal year, \$150,000 shall be allocated to	3598
the City of Athens for a southeast Ohio regional agricultural	3599
initiative.	3600
CDBG OPERATING MATCH	3601
The foregoing appropriation item 195497, CDBG Operating	3602
Match, shall be used as matching funds for grants from the	3603
United States Department of Housing and Urban Development	3604
pursuant to the Housing and Community Development Act of 1974	3605
and regulations and policy guidelines for the programs pursuant	3606
thereto.	3607
BSD FEDERAL PROGRAMS MATCH	3608
The foregoing appropriation item 195499, BSD Federal	3609
Programs Match, shall be used as matching funds for grants from	3610
the U.S. Department of Commerce, National Institute of Standards	3611

and Technology Manufacturing Extension Partnership Program and 3612  
Department of Defense APEX Accelerator Program, and other 3613  
federal agencies, pursuant to Pub. L. No. 96-302 as amended by 3614  
Pub. L. No. 98-395, and regulations and policy guidelines for 3615  
the programs pursuant thereto. The appropriation item shall also 3616  
be used for operating expenses of the Business Services 3617  
Division. 3618

RESIDENTIAL ECONOMIC DEVELOPMENT DISTRICT PROGRAM 3619

The foregoing appropriation item 1954A7, Residential 3620  
Economic Development District Program, shall be used to issue 3621  
grants to support workforce housing development under section 3622  
122.636 of the Revised Code. 3623

An amount equal to the unexpended, unencumbered balance of 3624  
appropriation item 1954A7, Residential Economic Development 3625  
District Program, at the end of fiscal year 2026 is hereby 3626  
reappropriated to the same appropriation item for the same 3627  
purpose in fiscal year 2027. 3628

LOCAL DEVELOPMENT PROJECTS 3629

Of the foregoing appropriation item 195503, Local 3630  
Development Projects, \$500,000 in each fiscal year shall be 3631  
granted to Baldwin Wallace University to expand the Northeast 3632  
Ohio Flight Information Exchange (NEOFIX) and support 3633  
development of flight information exchanges in other communities 3634  
in Ohio. 3635

Of the foregoing appropriation item 195503, Local 3636  
Development Projects, \$500,000 in fiscal year 2026 shall be 3637  
granted to the Mahoning Valley Scrappers for stadium maintenance 3638  
and improvements. 3639

Of the foregoing appropriation item 195503, Local 3640

Development Projects, \$500,000 in fiscal year 2026 shall be 3641  
granted to NewBridge Cleveland Center for Arts and Technology to 3642  
support at-risk adult learner healthcare professional 3643  
certification and job placement. 3644

Of the foregoing appropriation item 195503, Local 3645  
Development Projects, \$250,000 in each fiscal year shall be 3646  
granted to Neighborhood Alliance to support the homeless shelter 3647  
in Lorain County. 3648

Of the foregoing appropriation item 195503, Local 3649  
Development Projects, \$250,000 in each fiscal year shall be 3650  
granted to the city of Coshocton to design and construct a water 3651  
line extension to serve the village of Warsaw and the River View 3652  
School. 3653

Of the foregoing appropriation item 195503, Local 3654  
Development Projects, \$250,000 in each fiscal year shall be 3655  
granted to Freedom a la Cart to support workforce initiatives 3656  
and programs for human trafficking survivors. 3657

Of the foregoing appropriation item 195503, Local 3658  
Development Projects, \$85,000 in fiscal year 2026 shall be 3659  
granted to the Stark County Minority Business Association to 3660  
support the development and operation of the Kirk Schuring 3661  
Business Development Center and Innovation Hub. 3662

Of the foregoing appropriation item 195503, Local 3663  
Development Projects, \$45,000 in fiscal year 2026 shall be used 3664  
for the installation of baby boxes at local fire departments. 3665  
Under this program, the Director of Development shall select one 3666  
local fire department in each of Geauga, Lake, and Portage 3667  
counties to grant \$15,000 for the installation of baby boxes. 3668

Of the foregoing appropriation item 195503, Local 3669

Development Projects, \$15,000 in fiscal year 2026 shall be 3670  
granted to the Village of Grand River for sidewalk improvements 3671  
and repairs. 3672

Of the foregoing appropriation item 195503, Local 3673  
Development Projects, \$10,000 in fiscal year 2026 shall be 3674  
granted to the Salem Worlds War Memorial Building Association to 3675  
support the development of a job training center. 3676

OHIO-ISRAEL AGRICULTURAL INITIATIVE 3677

The foregoing appropriation item 195537, Ohio-Israel 3678  
Agricultural Initiative, shall be used for the Ohio-Israel 3679  
Agricultural Initiative. The appropriation shall not be used for 3680  
travel and entertainment expenses incurred under the initiative. 3681

SECTOR PARTNERSHIP NETWORKS 3682

The foregoing appropriation item 195553, Industry Sector 3683  
Partnerships, shall be used for the grant program described in 3684  
section 122.179 of the Revised Code. 3685

TECHCRED PROGRAM 3686

The foregoing appropriation item 195556, TechCred Program, 3687  
shall be used for the programs described under sections 122.178, 3688  
122.1710, 122.1712, and 122.1713 of the Revised Code. 3689

WORKFORCE DEVELOPMENT GRANTS 3690

Of the foregoing appropriation item 195595, Workforce 3691  
Development Grants, \$133,333 in each fiscal year shall be 3692  
granted to Apollo Career and Technical Center to support the 3693  
Ohio Oil and Gas Career Jumpstart Program. 3694

Of the foregoing appropriation item 195595, Workforce 3695  
Development Grants, \$133,333 in each fiscal year shall be 3696

granted to Mahoning Career and Technical Center to support the 3697  
 Ohio Oil and Gas Career Jumpstart Program. 3698

Of the foregoing appropriation item 195595, Workforce 3699  
 Development Grants, \$133,333 in each fiscal year shall be 3700  
 granted to Washington County Career Center to support the Ohio 3701  
 Oil and Gas Career Jumpstart Program. 3702

**Sec. 337.10.** 3703  
 3704

1	2	3	4	5
A	MHA DEPARTMENT OF BEHAVIORAL HEALTH			
B	General Revenue Fund			
C	GRF 336321	Program Support and Operations	\$56,671,000	\$56,671,000
D	GRF 336402	Resident Trainees	\$380,000	\$380,000
E	GRF 336406	Prevention and Wellness	\$5,500,000	\$5,500,000
F	GRF 336407	Crisis Services and Stablization	\$17,000,000	\$22,000,000
G	GRF 336412	Hospital Services	\$326,500,000	\$335,000,000
H	GRF 336415	Mental Health Facilities Lease Rental Bond Payments	\$27,500,000	\$24,200,000
I	GRF 336421	Continuum of Care Services	\$104,080,000	\$104,080,000

J	GRF	336422	Criminal Justice Services	\$28,500,000	\$28,500,000
K	GRF	336425	Specialized Docket Support	\$11,282,469	<del>\$11,287,028</del> <u>\$11,474,028</u>
L	GRF	336504	Community Innovations	\$8,500,000	\$8,500,000
M	GRF	336510	Residential State Supplement	\$24,000,000	\$24,000,000
N	GRF	336516	Appalachian Children Coalition	\$2,500,000	\$2,500,000
O	GRF	336519	Community Projects	\$5,125,000	\$4,325,000
P	GRF	336522	9-8-8 Suicide Crisis	\$25,500,000	\$23,000,000
Q	GRF	652321	Medicaid Support	\$478,055	\$492,396
R	General Revenue Fund Total			\$643,516,524	<del>\$650,435,424</del> <u>\$650,622,424</u>
S	Dedicated Purpose Fund Group				
T	4750	336623	Statewide Treatment and Prevention	\$24,000,000	\$24,000,000
U	4850	336632	Mental Health Operating	\$19,000,000	\$24,200,000
V	5AU0	336615	Behavioral Health Care	\$11,000,000	\$11,000,000
W	5JL0	336629	Problem Gambling and Casino Addiction	\$9,000,000	\$7,750,000

X	5T90	336641	Problem Gambling Services	\$3,200,000	\$3,200,000
Y	5VV0	336645	Transcranial Magnetic Stimulation Program	\$5,000,000	\$5,000,000
Z	6320	336616	Community Capital Replacement	\$350,000	\$350,000
AA	6890	336640	Education and Conferences	\$200,000	\$200,000
AB	Dedicated Purpose Fund Group Total			\$71,750,000	\$75,700,000
AC	Internal Service Activity Fund Group				
AD	1490	336609	Hospital Operating Expenses	\$16,000,000	\$16,000,000
AE	1490	336610	Operating Expenses	\$7,350,000	\$7,350,000
AF	1510	336601	Ohio Pharmacy Services	\$124,937,150	\$146,503,708
AG	4P90	336604	Community Mental Health Projects	\$250,000	\$250,000
AH	Internal Service Activity Fund Group Total			\$148,537,150	\$170,103,708
AI	Federal Fund Group				
AJ	3240	336605	Medicaid/Medicare	\$18,000,000	\$18,000,000
AK	3A70	336612	Social Services Block Grant	\$8,500,000	\$8,500,000
AL	3A80	336613	Federal Grants	\$8,600,000	\$8,600,000

AM 3A90 336614	Mental Health Block Grant	\$52,000,000	\$46,000,000
AN 3B10 652636	Community Medicaid Legacy Support	\$1,600,000	\$1,600,000
AO 3G40 336618	Substance Abuse Block Grant	\$87,000,000	\$86,000,000
AP 3H80 336606	Demonstration Grants	\$16,000,000	\$16,000,000
AQ 3HB1 336644	State Opioid Response	\$170,000,000	\$170,000,000
AR 3N80 336639	Administrative Reimbursement	\$1,000,000	\$1,000,000
AS	Federal Fund Group Total	\$362,700,000	\$355,700,000
AT	TOTAL ALL BUDGET FUND GROUPS	\$1,226,503,674	<del>\$1,251,939,132</del>
			<u>\$1,252,126,132</u>

**Sec. 337.90. SPECIALIZED DOCKET SUPPORT** 3705

(A) Of the foregoing appropriation item 336425, Specialized Docket Support, \$187,000 in fiscal year 2027 shall be used for the Participating in Victory of Transition (PIVOT) pilot program in Hancock, Seneca, and Wood counties. 3706  
3707  
3708  
3709

(B) (1) Except as otherwise provided in this section, the foregoing appropriation item 336425, Specialized Docket Support, shall be used to defray a portion of the annual payroll costs associated with the specialized docket of a common pleas court, municipal court, county court, juvenile court, or family court that meets all of the eligibility requirements in division ~~(B)~~ (B) (2) of this section, including a family dependency treatment 3710  
3711  
3712  
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3714  
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3716

docket. The foregoing appropriation item 336425, Specialized 3717  
Docket Support, may also be used to defray costs associated with 3718  
treatment services and recovery supports for participants. 3719

~~(B)~~(2) To be eligible, the specialized docket must have 3720  
received Supreme Court of Ohio initial or final certification 3721  
and include participants with behavioral health needs in its 3722  
target population. 3723

~~(C)~~(3) Of the foregoing appropriation item 336425, 3724  
Specialized Docket Support, the Department of Behavioral Health 3725  
shall use up to one per cent of the funds appropriated in each 3726  
fiscal year to pay the cost it incurs in administering the 3727  
duties established in divisions (B) (1) and (2) of this section. 3728

~~(D)~~(4) The Department, in consultation with the Supreme 3729  
Court of Ohio, may adopt funding distribution methodology, 3730  
guidelines, and procedures as necessary to carry out the 3731  
purposes of divisions (B) (1) to (3) of this section. 3732

**Sec. 423.106. DIAGNOSTIC ULTRASOUND MACHINE PROGRAM** 3733

The Director of Children and Youth shall create a grant 3734  
program through which entities may apply to receive funding to 3735  
purchase diagnostic ultrasound machines~~—purchased in accordance—~~ 3736  
~~with this section.~~ The Director shall establish the grant 3737  
application and administration process. To be eligible to 3738  
receive funding for ~~a~~ diagnostic ultrasound machine~~machines~~ 3739  
through the grant program, all of the following must apply to an 3740  
entity: 3741

(A) The entity must meet all conditions set forth in 3742  
division (B) of section 5180.71 of the Revised Code, including 3743  
that the entity does not charge a fee for diagnostic ultrasound 3744  
services provided to pregnant women and women who suspect they 3745

may be pregnant and does not promote abortion, perform abortion- 3746  
related medical procedures, or make referrals for abortions. 3747

(B) The entity is physically located in Ohio. 3748

(C) The entity is not a hospital, federally qualified 3749  
health center, or ambulatory surgical facility. 3750

Of the foregoing appropriation item 830420, Community 3751  
Projects and Assistance, \$2,500,000 in each fiscal year shall be 3752  
used by the Director of Children and Youth ~~to competitively bid~~ 3753  
~~for the purchase of new three-dimensional diagnostic ultrasound-~~ 3754  
~~machines~~ for the grant program. 3755

**Sec. 513.10.** FISCAL YEARS 2025 AND 2026 GENERAL REVENUE 3756  
FUND ENDING BALANCE 3757

(A) Notwithstanding section 131.44 of the Revised Code and 3758  
except as provided in section 5163.04 of the Revised Code, the 3759  
cash balance of the General Revenue Fund on June 30, 2025, ~~and~~ 3760  
~~on June 30, 2026,~~ shall remain in the General Revenue Fund. 3761

(B) On July 1, 2026, or as soon as possible thereafter, 3762  
the Director of Budget and Management shall calculate the 3763  
surplus cash balance of the General Revenue Fund on June 30, 3764  
2026, which shall be equal to the unencumbered cash balance 3765  
minus the following: 3766

(1) One-half of one per cent of General Revenue Fund 3767  
revenues for fiscal year 2026; 3768

(2) The excess, if any, of the estimated General Revenue 3769  
Fund appropriations and transfers for fiscal year 2027, which 3770  
shall include the most recent adjusted appropriations made by 3771  
the General Assembly, appropriations signed by the Governor, but 3772  
not yet effective, and appropriations transferred from fiscal 3773

year 2026, over the estimated General Revenue Fund revenue for 3774  
fiscal year 2027. 3775

(C) Notwithstanding section 131.44 of the Revised Code and 3776  
except as provided in section 5163.04 of the Revised Code, upon 3777  
calculating the surplus cash balance under division (B) of this 3778  
section, the Director of Budget and Management shall transfer 3779  
the surplus cash balance as follows: 3780

(1) First, up to \$35,000,000 cash to the Budget 3781  
Stabilization Fund (Fund 7013) to bring the cash balance of Fund 3782  
7013 to at least \$4,000,000,000; 3783

(2) Second, \$320,000,000 cash to the Expanded Sales Tax 3784  
Holiday Fund (Fund 5AX1); 3785

(3) Third, \$350,000,000 cash to the Property Tax Relief 3786  
Fund (Fund 5EA1), which is hereby created in the state treasury; 3787

(4) Fourth, \$310,000,000 cash to the Health and Human 3788  
Services Fund (Fund 5SA4); 3789

(5) Fifth, \$200,000,000 cash to the Debt Service Reduction 3790  
Fund (Fund 5DY1), which is hereby created in the state treasury. 3791

Any surplus cash balance remaining after these transfers 3792  
shall remain in the General Revenue Fund. 3793

(D) Notwithstanding section 5739.41 and division (B) (2) of 3794  
section 131.44 of the Revised Code, the sales tax holiday 3795  
authorized to be held pursuant to those sections in 2027 shall 3796  
be held for fifteen days from August 1, 2027, through August 15, 3797  
2027. 3798

(E) Fund 5DY1 shall be used by the Director of Budget and 3799  
Management to transfer cash as needed to funds used to support 3800  
appropriations made in the capital appropriations act of the 3801

136th General Assembly, in lieu of issuing debt to support those 3802  
appropriations. Fund 5DY1 may also be used to retire existing 3803  
debt, if the Director of Budget and Management determines such a 3804  
retirement is financially advantageous to the state. 3805

(F) Fund 5EA1 shall be used by the Tax Commissioner to 3806  
make payments under Section 19 of H.B. 479 of the 136th General 3807  
Assembly. An amount necessary to make those payments and up to 3808  
\$500,000 for implementation costs are hereby appropriated from 3809  
Fund 5EA1. 3810

**Section 13.** That existing Sections 223.20, 259.10, 259.20, 3811  
 337.10, 337.90, 423.106, and 513.10 of H.B. 96 of the 136th 3812  
 General Assembly are hereby repealed. 3813

**Section 14.** That Section 359.10 of H.B. 730 of the 136th 3814  
 General Assembly be amended to read as follows: 3815

**Sec. 359.10.** 3816  
 3817

	1	2	3
A	ETC BROADCAST EDUCATIONAL MEDIA COMMISSION		
B	Reappropriations		
C	<del>Administrative Building Fund (Fund 7026)</del>		
D	<del>C37428</del>	<del>Ohio Public TV-Radio</del>	<del>\$55,450</del>
E	<del>C37429</del>	<del>Ohio Radio Reading Services Equipment</del>	<del>\$51,000</del>
F	<del>Administrative Building Fund (Fund 7026) Total</del>		<del>\$106,450</del>
G	Higher Education Improvement Fund (Fund 7034)		

H	C37406	Network Operations Center Upgrades	\$936,847
I		Higher Education Improvement Fund (Fund 7034) Total	\$936,847
J		TOTAL ALL FUNDS	<u>\$1,043,297</u>
			<u>\$936,847</u>

NETWORK OPERATIONS CENTER UPGRADES 3818

The amount reappropriated for the foregoing appropriation 3819  
item C37406, Network Operations Center Upgrades, is the 3820  
unencumbered balance as of June 30, 2026, in appropriation item 3821  
C37406, Network Operations Center Upgrades, plus the 3822  
unencumbered balance as of June 30, 2026, in appropriation item 3823  
C37410, Ohio Radio Reading Services. 3824

Notwithstanding Section 509.14 of H.B. 730 of the 136th 3825  
General Assembly, the amount reappropriated for appropriation 3826  
items C37428, Ohio Public TV-Radio, and C37429, Ohio Radio 3827  
Reading Services Equipment, shall be zero. 3828

**Section 15.** That existing Section 359.10 of H.B. 730 of 3829  
the 136th General Assembly is hereby repealed. 3830

**Section 16.** That Section 223.10 of S.B. 450 of the 136th 3831  
General Assembly contingently be amended to read as follows: 3832

**Sec. 223.10.** 3833

3834

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A DNR DEPARTMENT OF NATURAL RESOURCES

B Administrative Building Fund (Fund 7026)

C	C725D5 Fountain Square Building Improvements	\$5,068,000
D	C725D7 Statewide Law Enforcement Equipment	\$275,000
E	C725E0 ODNR Fairgrounds Areas Upgrading	\$600,000
F	Administrative Building Fund (Fund 7026) Total	\$5,943,000
G	Clean Ohio Trail Fund (Fund 7061)	
H	C72514 Clean Ohio Trail Fund	\$12,500,000
I	Clean Ohio Trail Fund (Fund 7061) Total	\$12,500,000
J	Ohio Parks and Natural Resources Fund (Fund 7031)	
K	C72549 ODNR Facilities Development	\$5,150,000
L	C725E1 Local Parks Projects - Statewide	\$4,449,638
M	C725E5 Project Planning	\$847,550
N	C725J0 Natural Areas/Preserves Maintenance/Facilities	\$3,237,000
O	C725J6 Ohio and Erie Canal	\$3,940,000
P	C725K0 State Park Renovations and Upgrading	\$2,000,000
Q	C725N8 Division of Forestry	\$2,624,000
R	Ohio Parks and Natural Resources Fund (Fund 7031) Total	\$22,248,188
S	Parks and Recreation Improvement Fund (Fund 7035)	
T	C725A0 State Parks Campgrounds, Lodges, and Cabins	\$40,192,000

U	C725B2 Parks Equipment	\$3,500,000
V	C725C4 Muskingum River Lock and Dam	\$10,000,000
W	C725E6 Project Planning	\$9,904,088
X	C725L8 Statewide Trails Program	\$1,072,000
Y	C725N6 Wastewater/Water Systems Upgrades	\$23,103,000
Z	C725R3 State Parks Renovations and Upgrades	\$76,912,750
AA	C725R4 Dam Rehabilitation - Parks	\$37,977,000
AB	C725U9 Recreation Facilities	\$9,500,000
AC	C725W2 State Forest Land Conservation	\$25,000,000
AD	CP0096 Barthelmas Park Aquatic Facility GA136	\$2,000,000
AE	CP0097 Columbus Zoo Aquarium Renovation GA136	\$2,000,000
AF	CP0098 Champion City Sports & Wellness Center GA136	\$1,500,000
AG	CP0099 Cheryl Allen Center Improvements GA136	\$1,300,000
AH	CP0100 Lima Town Square Park GA136	\$1,300,000
AI	CP0101 City of Lima Parks and Recreation Improvements GA136	\$1,250,000
AJ	CP0102 Aurora Park Improvements GA136	\$1,000,000
AK	CP0103 Buckeye Lake North Shore Park GA136	\$1,000,000
AL	CP0104 Prairie Township Sports Complex Amenities	\$1,000,000

Project GA136

AM CP0105	Veteran's Park Multi-Sport Turf Fields GA136	\$900,000
AN CP0106	Village of Spencerville Swimming Pool Enhancements and Renovations GA136	\$900,000
AO CP0107	Harrison Community Center Park Improvements GA136	\$850,000
AP CP0108	Middletown Community Foundation Park GA136	\$800,000
AQ CP0109	Brecksville Community Center Improvement GA136	\$758,000
AR CP0110	Berea Recreation Center Expansion GA136	\$750,000
AS CP0111	Cincinnati Grant Park Renovation GA136	\$750,000
AT CP0112	Cleveland Metroparks Public Sailing Center GA136	\$750,000
AU CP0113	Cleveland Metroparks Zoo Primate Forest GA136	\$750,000
AV CP0114	Reservoir Park Revitalization GA136	\$750,000
AW CP0115	Sharon Woods Harbor Revitalization Project GA136	\$750,000
AX CP0116	Toledo Summit Riverfront Corridor GA136	\$750,000
AY CP0117	Akron Zoo Giraffe Journey GA136	\$740,000
AZ CP0118	North Royalton Memorial Park Pavilion GA136	\$700,000
BA CP0119	Sims Park Playground Improvements GA136	\$700,000

BB CP0120 City of Niles Park Improvements GA136	\$650,000
BC CP0121 East Park Pool and Rec Improvements GA136	\$650,000
BD CP0122 Price Hill Athletics Complex GA136	\$650,000
BE CP0123 Giraffe Habitat at the Cincinnati Zoo GA136	\$600,000
BF CP0124 Salem City Village Green Park (Lincoln Plaza) GA136	\$600,000
BG CP0125 William Henry Harrison Riverfront Park GA136	\$600,000
BH CP0126 Moats Park Expansion GA136	\$575,000
BI CP0127 Armco Park Infrastructure Upgrades GA136	\$550,000
BJ CP0128 West Carrollton Dam Safety Improvements GA136	\$502,215
BK CP0129 Avon Traxler Preserve Project GA136	\$500,000
BL CP0130 Bridge Park Park GA136	\$500,000
BM CP0131 Chagrin River Pedestrian Bridge at Daniels Park GA136	\$500,000
BN CP0132 Cincinnati Nature Center Parking Lot Improvements GA136	\$500,000
BO CP0133 Countryside YMCA Splash Pad & Playground GA136	\$500,000
BP CP0134 Gibsonburg Flood Mitigation Project GA136	\$500,000
BQ CP0135 Great Southern Metro Park Improvements GA136	\$500,000

BR CP0136	Irishtown Bend Park Heritage Site GA136	\$500,000
BS CP0137	Lake Metroparks Park Improvements GA136	\$500,000
BT CP0138	Liberty Park Playground Project GA136	\$500,000
BU CP0139	Pacesetter Park Inclusive Playground GA136	\$500,000
BV CP0140	Town Center Park Improvements GA136	\$500,000
BW CP0141	Pioneer Clearfork Nature Trail GA136	\$472,500
BX CP0142	Rutland Civic Center Project GA136	\$465,860
BY CP0143	Legacy Center Recreation Improvements GA136	\$461,125
BZ CP0144	Historic Bear's Mill Improvements GA136	\$450,000
CA CP0145	Oakwood and Shafor Park Improvements GA136	\$450,000
CB CP0146	Palmer Field Youth Safety Project GA136	\$450,000
CC CP0147	Port Clinton Waterworks Park Improvements GA136	\$450,000
CD CP0148	Sandy Valley Trail Connection Project GA136	\$450,000
CE CP0149	Brunswick North Carpenter Park Expansion GA136	\$400,000
CF CP0150	Bucyrus Norton Park GA136	\$400,000
CG CP0151	Germantown Kercher Park Tennis/Pickleball Court Expansion GA136	\$400,000
CH CP0152	Medina Softball and Baseball Fields GA136	\$400,000
CI CP0153	Oxbow Meadow Project GA136	\$400,000

CJ CP0154	SPIRE Institute and Academy Soccer Complex GA136	\$400,000
CK CP0155	The Becks Pool Modernization GA136	\$400,000
CL CP0156	The WILDS Facility Improvements GA136	\$400,000
CM CP0157	Washington Township Countryside Park Improvements GA136	\$400,000
CN CP0158	J.R. Smith Park Improvements GA136	\$375,000
CO CP0159	Big Muskie Heritage Park GA136	\$375,000
CP CP0160	Village of Cridersville Legacy Park Improvements GA136	\$375,000
CQ CP0161	Deters Park Expansion GA136	\$362,500
CR CP0162	Blue Ash Summit Park Improvements GA136	\$350,000
CS CP0163	Brown Township Park Improvements GA136	\$350,000
CT CP0164	Chardon Pocket Park Project GA136	\$350,000
CU CP0165	Cincinnati Tennis Foundation: Inspiration Center GA136	\$350,000
CV CP0166	Edgerton River Park GA136	\$350,000
CW CP0167	Ellison Landing Park Improvements GA136	\$350,000
CX CP0168	Holden Arboretum Visitor Experience Hub GA136	\$350,000
CY CP0169	Mount Vernon <del>West End Park Improvements</del> <u>Parks</u>	\$350,000

Projects GA136

CZ CP0170	Nebo Park Miracle League Project GA136	\$350,000
DA CP0171	Reading Public Recreation Complex Improvements GA136	\$350,000
DB CP0172	Uptown Centerville Greenspace Project GA136	\$350,000
DC CP0173	Yoctangee Park Improvements GA136	\$350,000
DD CP0174	4-H Camp Clifton GA136	\$333,690
DE CP0175	Voice of America Athletic Field Improvements GA136	\$325,000
DF CP0176	Ottawa Memorial Park GA136	\$301,600
DG CP0177	City of Piqua - Canalley Project GA136	\$300,000
DH CP0178	Cleveland Heights Cumberland Aquatic Facility GA136	\$300,000
DI CP0179	Close the Gap London GA136	\$300,000
DJ CP0180	Columbiana Project Playground GA136	\$300,000
DK CP0181	CROWN Oasis / Ohio River Trail GA136	\$300,000
DL CP0182	Dover City Park Playground Improvement Project GA136	\$300,000
DM CP0183	Hamilton BMX Facility Upgrades GA136	\$300,000
DN CP0184	Hancock Park District Pond Improvement Project	\$300,000

GA136		
DO	CP0185 Kelleys Island Community Park Improvements GA136	\$300,000
DP	CP0186 Kirk Schuring Park Improvements GA136	\$300,000
DQ	CP0187 Northwood Inclusive Playground GA136	\$300,000
DR	CP0188 Riverside Park Connector GA136	\$300,000
DS	CP0189 Waddell Park Baseball Fields GA136	\$300,000
DT	CP0190 Waverly Community Park Upgrades GA136	\$300,000
DU	CP0191 Central Greenway Bike Trail Extension GA136	\$275,000
DV	CP0192 Lancaster Rising Park GA136	\$275,000
DW	CP0193 Spotted Turtle Trail GA136	\$275,000
DX	CP0194 Jenera Arlington Park Safety and Connectivity GA136	\$255,000
DY	CP0195 Bowling Green Chessie Circle Trail extension GA136	\$250,000
DZ	CP0196 Bremen Skate Park GA136	\$250,000
EA	CP0197 Cambridge Community Park GA136	\$250,000
EB	CP0198 Canal Basin Park GA136	\$250,000
EC	CP0199 Canter's Cave 4-H Camp improvements GA136	\$250,000

ED CP0200	Clarksburg Community Renewal Project GA136	\$250,000
EE CP0201	Cleveland Rowing Foundation GA136	\$250,000
EF CP0202	Conneaut Harbor Dredging and Marina Renovation GA136	\$250,000
EG CP0203	Coy Park Improvements GA136	\$250,000
EH CP0204	Eagle Ridge Park Improvements GA136	\$250,000
EI CP0205	Findlay Greenspace Improvement Project GA136	\$250,000
EJ CP0206	Franklin Township Public Park GA136	\$250,000
EK CP0207	Great Miami River Trail Connector GA136	\$250,000
EL CP0208	Harrod Park Improvements GA136	\$250,000
EM CP0209	Havener Park Improvements GA136	\$250,000
EN CP0210	Hilliard Wellness Campus Trail Connector / Renovation GA136	\$250,000
EO CP0211	Hinckley Lake Facilities Renovation GA136	\$250,000
EP CP0212	Keehner Park Infrastructure Improvements GA136	\$250,000
EQ CP0213	Lock 2 Park GA136	\$250,000
ER CP0214	Mahoning River Water Trail GA136	\$250,000
ES CP0215	Market Square Park Improvements GA136	\$250,000
ET CP0216	McDowell Athletic Complex Renovation GA136	\$250,000

EU CP0217 McGill Park Old Town Connector GA136	\$250,000
EV CP0218 Medina Rec Center and Turf Project GA136	\$250,000
EW CP0219 New Philadelphia South Side Perimeter Trail GA136	\$250,000
EX CP0220 Plain City Splash Pad in Public Square GA136	\$250,000
EY CP0221 Quail Hollow Park Improvements GA136	\$250,000
EZ CP0222 Ralph J. Ficke Park Upgrades GA136	\$250,000
FA CP0223 Redgate Farm Community Park Upgrades GA136	\$250,000
FB CP0224 Riverside Crossing Park Improvements GA136	\$250,000
FC CP0225 Sharonville Gower Park Improvements GA136	\$250,000
FD CP0226 Stadium Park Shelter House GA136	\$250,000
FE CP0227 Sugarcreek Township Feedwire Road Pedestrian Bridge GA136	\$250,000
FF CP0228 Synthetic Play Field Oxford Community Park GA136	\$250,000
FG CP0229 Tuscarawas Memorial Park Improvements GA136	\$250,000
FH CP0230 Winesburg Park Improvement Project GA136	\$250,000
FI CP0231 YMCA of Putnam County Recreation Project GA136	\$240,000
FJ CP0232 Cannonball - Wabash Trail Project GA136	\$230,000

FK CP0233 Lions Park Trail Improvements GA136	\$220,000
FL CP0234 McComb Cloe Greiner Park Amphitheater GA136	\$220,000
FM CP0235 Richwood Lake Park Playground Improvements GA136	\$215,000
FN CP0236 Stokes Lakeview Park Improvement Project GA136	\$212,500
FO CP0237 Mt. Blanchard Community Pool Improvements GA136	\$210,500
FP CP0238 Ashtabula County Metroparks Pymatuning Valley Greenway GA136	\$200,000
FQ CP0239 Athens Lumber Company (ALCO) Boat Ramp GA136	\$200,000
FR CP0240 Clauge Park Cabin Renovations GA136	\$200,000
FS CP0241 Concord Park Improvements GA136	\$200,000
FT CP0242 Coshocton Canal Restoration Project GA136	\$200,000
FU CP0243 Cuyahoga Riverfront Development Project GA136	\$200,000
FV CP0244 Germantown Kercher & Weber Park Improvements GA136	\$200,000
FW CP0245 Hoffman Pool Replacement GA136	\$200,000
FX CP0246 Jackson Park Bathroom and Other Improvements GA136	\$200,000
FY CP0247 Keep Cincinnati Beautiful - Pocket Parks GA136	\$200,000
FZ CP0248 Lake County YMCA Recreation Project GA136	\$200,000

GA CP0249 Lebanon Colonial Park Welcome Center GA136	\$200,000
GB CP0250 Maple Heights Playground Improvements GA136	\$200,000
GC CP0251 Mingo Park Revitalization GA136	\$200,000
GD CP0252 Montpelier Community Aquatic Center GA136	\$200,000
GE CP0253 Munroe Falls Community Park Playground Improvements GA136	\$200,000
GF CP0254 Ohio Premier Training Facility GA136	\$200,000
GG CP0255 Pickerington Connects GA136	\$200,000
GH CP0256 Pickerington Covered Bridge GA136	\$200,000
GI CP0257 Powell Arbor Ridge Park Path GA136	\$200,000
GJ CP0258 Putnam Hill Abolitionist Park Recreation Project GA136	\$200,000
GK CP0259 Sandusky Lions Park Improvements GA136	\$200,000
GL CP0260 Sardis Broken Timber Outdoor Education Project GA136	\$200,000
GM CP0261 Sylvania Seney Park Improvements GA136	\$200,000
GN CP0262 Village of Hamden Park Revitalization GA136	\$200,000
GO CP0263 Willowick Municipal Center Parking Lot GA136	\$200,000
GP CP0264 Bicentennial Park Inclusive Playground GA136	\$199,000

GQ CP0265 Geneva Recreation Center GA136	\$196,250
GR CP0266 Henry County Hamler Memorial Park GA136	\$192,100
GS CP0267 Phillipsburg Community Park & Pickleball Court GA136	\$188,000
GT CP0268 Freer Field Community Access Improvements GA136	\$175,000
GU CP0269 Highland Heights Playground Renovation GA136	\$175,000
GV CP0270 Mentor Splash Pads GA136	\$175,000
GW CP0271 Miami Park Improvements GA136	\$175,000
GX CP0272 Millersport Lions Park Improvements GA136	\$175,000
GY CP0273 Whitehouse Park and Monument Upgrades GA136	\$175,000
GZ CP0274 Coshocton Lake Park Improvements GA136	\$166,000
HA CP0275 Parkman TWP Community House Rehabilitation Project GA136	\$162,500
HB CP0276 Fairport Harbor Orchard Park Flood Mitigation GA136	\$161,700
HC CP0277 Freeman's Farm GA136	\$151,204
HD CP0278 Barlow Farm Park Trail GA136	\$150,000
HE CP0279 Basin Park Erosion Project GA136	\$150,000
HF CP0280 Batavia Township Park Improvements GA136	\$150,000

HG CP0281	Boy Scout Dan Beard and Boone Cabin Projects GA136	\$150,000
HH CP0282	Boys & Girls Club of West Chester/Liberty GA136	\$150,000
HI CP0283	Cambridge Area YMCA Aquatics GA136	\$150,000
HJ CP0284	Centerville Grant Park Improvements GA136	\$150,000
HK CP0285	Clintonville Beechwood Community Center GA136	\$150,000
HL CP0286	Evendale Pool Upgrades GA136	\$150,000
HM CP0287	Garfield Heights Parks and Recreation Project GA136	\$150,000
HN CP0288	Jefferson Township Community Facility Expansion Project GA136	\$150,000
HO CP0289	Lewisburg Soccer Park and Walking Path GA136	\$150,000
HP CP0290	Lisbon Swimming Pool Improvements GA136	\$150,000
HQ CP0291	Loveland Nisbet Park Playground GA136	\$150,000
HR CP0292	Maverick's Creek Unlimited Playground GA136	\$150,000
HS CP0293	Mayfield Heights Baseball Fields GA136	\$150,000
HT CP0294	Mayfield Heights Trail Improvements GA136	\$150,000
HU CP0295	McGregor PACE Landing Walking Trails GA136	\$150,000
HV CP0296	Miller Road Boat Launch Improvements GA136	\$150,000

HW CP0297 Minerva Park Pathways & Trail Improvements GA136	\$150,000
HX CP0298 Mirolo Sensory Park Project GA136	\$150,000
HY CP0299 Montgomery Promenade Park GA136	\$150,000
HZ CP0300 Old North Dayton Park Project GA136	\$150,000
IA CP0301 Pataskala Foundation Park Soccer Fields GA136	\$150,000
IB CP0302 Pratt Land Grant Park Project GA136	\$150,000
IC CP0303 Showse Park Revitalization GA136	\$150,000
ID CP0304 Sisler Park Improvements GA136	\$150,000
IE CP0305 Sprigg TWP Old Bentonville Community Park GA136	\$150,000
IF CP0306 Springdale Accessible Recreation Project GA136	\$150,000
IG CP0307 Stavich Trail Improvements GA136	\$150,000
IH CP0308 Steubenville Community Connector GA136	\$150,000
II CP0309 Strongsville Community Dog Park GA136	\$150,000
IJ CP0310 Village of Mount Orab Bruce Lunsford Park Inclusive Playground GA136	\$150,000
IK CP0311 West Union Biking Path GA136	\$150,000
IL CP0312 Canfield Township Community Park Upgrades GA136	\$146,079
IM CP0313 Wickliffe Coulby Park Revitalization GA136	\$137,500

IN CP0314 Centerburg Ohio to Erie Trailheads Project GA136	\$135,000
IO CP0315 Grand River Trail Restoration GA136	\$130,000
IP CP0316 End of the Line Park Improvements GA136	\$127,000
IQ CP0317 North Lawrence Park Project GA136	\$127,000
IR CP0318 Birchard Park Improvements GA136	\$125,000
IS CP0319 Chardon Township Park Restrooms GA136	\$125,000
IT CP0320 Clyde Community Park Nature Trail GA136	\$125,000
IU CP0321 Dial Park Nature-Themed Playground GA136	\$125,000
IV CP0322 Harry Wolfe Park Playground Improvements GA136	\$125,000
IW CP0323 Highland Heights Connector GA136	\$125,000
IX CP0324 Macedonia Longwood Park Pickleball Courts GA136	\$125,000
IY CP0325 Ted Lewis Park Improvements GA136	\$125,000
IZ CP0326 Deshler Community Recreation Center GA136	\$124,312
JA CP0327 Allen Township Park Improvements GA136	\$121,000
JB CP0328 Freedom Township Community Park Improvements GA136	\$121,000
JC CP0329 Champaign Family YMCA Recreation GA136	\$120,000
JD CP0330 Warren Historic Park Improvements GA136	\$120,000

JE CP0331	Wurster Memorial Splashpad & Amphitheater Improvements GA136	\$115,000
JF CP0332	Ashland PumpHouse District Freedom Park and Street Improvements GA136	\$100,000
JG CP0333	Attica Waterfront Walking Path GA136	\$100,000
JH CP0334	Beach City Park Improvements GA136	\$100,000
JI CP0335	Bedford Historic District / Metroparks Connectivity GA136	\$100,000
JJ CP0336	Brownhelm Township Schoolhouse Park Improvements GA136	\$100,000
JK CP0337	Cahoon Memorial Park Stabilization & Access Project GA136	\$100,000
JL CP0338	Camp Braveheart Pavilion and Trails Project GA136	\$100,000
JM CP0339	Camp Stonybrook ADA Aquatics Project GA136	\$100,000
JN CP0340	Cave Lake Dam Improvements GA136	\$100,000
JO CP0341	Central Ohio Boating Education Center GA136	\$100,000
JP CP0342	Clark Park - Shoreline Restoration and Preservation GA136	\$100,000
JQ CP0343	Cleveland Edgewater Park Shared Use Path GA136	\$100,000
JR CP0344	Copley Township Park Improvements GA136	\$100,000

JS CP0345 Deer Park Chamberlin Park Equipment Upgrades GA136	\$100,000
JT CP0346 Don W. Miller Memorial Park Improvements GA136	\$100,000
JU CP0347 East Palestine Pavilion Restoration Project GA136	\$100,000
JV CP0348 Enright Park Improvements GA136	\$100,000
JW CP0349 Epworth Park Auditorium GA136	\$100,000
JX CP0350 Euclid Heritage Trail Project GA136	\$100,000
JY CP0351 Euclid Memorial Pool Renovation GA136	\$100,000
JZ CP0352 Farmersville /Jackson TWP Joint Park Recreation GA136	\$100,000
KA CP0353 Findlay Discovery Play Area GA136	\$100,000
KB CP0354 Fort Loramie Community Park Project GA136	\$100,000
KC CP0355 Friendship Circle Improvements GA136	\$100,000
KD CP0356 Friendship Park Restroom Project GA136	\$100,000
KE CP0357 Gahanna Creekside Park GA136	\$100,000
KF CP0358 Greater Dayton YMCA Community Wellness Campus GA136	\$100,000
KG CP0359 Greater Lima Region Park Playground GA136	\$100,000
KH CP0360 Greek Cultural Garden of Cleveland Restoration	\$100,000

GA136

KI CP0361	Heritage Park Bouldering Course GA136	\$100,000
KJ CP0362	Hyland Glen Park Improvements GA136	\$100,000
KK CP0363	John M Coyne Recreation Center GA136	\$100,000
KL CP0364	Kelly Osborne Legacy Trail Improvements GA136	\$100,000
KM CP0365	Madison Township Community Park Improvements GA136	\$100,000
KN CP0366	Mason Gould Park GA136	\$100,000
KO CP0367	Mentor-on-the-Lake Overlook Beach Park Improvements GA136	\$100,000
KP CP0368	Miami Township Community Park Playground GA136	\$100,000
KQ CP0369	Miami View Park Accessibility Upgrades GA136	\$100,000
KR CP0370	Miami View Park Improvements GA136	\$100,000
KS CP0371	Milford Pickleball Courts GA136	\$100,000
KT CP0372	Mill Creek Restoration Project GA136	\$100,000
KU CP0373	Morrow Veterans' Park Restroom GA136	\$100,000
KV CP0374	Nature Center Education Pavilion Replacement GA136	\$100,000
KW CP0375	North Olmsted Veteran's Memorial GA136	\$100,000

KX CP0376	Olmsted Township Greenway Trail GA136	\$100,000
KY CP0377	Orange Village Headwaters Preserve GA136	\$100,000
KZ CP0378	Ottawa Hills White Field Improvements GA136	\$100,000
LA CP0379	Perrysburg Township Park GA136	\$100,000
LB CP0380	Pickerington Sycamore Creek Park GA136	\$100,000
LC CP0381	Radnor Township Community Park GA136	\$100,000
LD CP0382	Seven Hills Community Recreation Center Improvements GA136	\$100,000
LE CP0383	Shanes Park Improvements GA136	\$100,000
LF CP0384	Shoreland Park Beautification GA136	\$100,000
LG CP0385	St. Clairsville Community Center GA136	\$100,000
LH CP0386	Streetsboro City Center Park Playground GA136	\$100,000
LI CP0387	Union School Park Improvements GA136	\$100,000
LJ CP0388	University Circle Wade Oval Project GA136	\$100,000
LK CP0389	University Heights Community Park GA136	\$100,000
LL CP0390	University Parks Trail Extension GA136	\$100,000
LM CP0391	Village of New Knoxville Community Park Improvements GA136	\$100,000
LN CP0392	Village of New Richmond Building Restoration	\$100,000

Project GA136

LO CP0393	Village of West Lafayette Waterworks Park Improvements GA136	\$100,000
LP CP0394	Walnut Hills Community Park GA136	\$100,000
LQ CP0395	Wapakoneta Veteran's Memorial Park Playground GA136	\$100,000
LR CP0396	Wax Park Facility Improvements GA136	\$100,000
LS CP0397	Xenia Independence Park Improvements GA136	\$100,000
LT CP0398	YMCA of Bucyrus-Tiffin / Bucyrus Facility GA136	\$100,000
LU CP0399	Liverpool Township Park Improvements GA136	\$90,000
LV CP0400	North Fairfield ADA Restroom Project GA136	\$90,000
LW CP0401	Bradfield Community Recreation Center GA136	\$86,765
LX CP0402	Ansonia Ballpark Improvements GA136	\$85,000
LY CP0403	Delhi Park Tennis Courts GA136	\$80,000
LZ CP0404	Friendship Park & Community Center Improvements GA136	\$80,000
MA CP0405	Richland Carrousel Park GA136	\$80,000
MB CP0406	Crouse Pond Dam Removal and Stream Restoration GA136	\$79,520
MC CP0407	Clingman Mountain Bike Skills Loop GA136	\$75,000

MD CP0409 Cuyahoga Heights Bacci Park Trail GA136	\$75,000
ME CP0410 Jefferson Township Blairwood Park Upgrades GA136	\$75,000
MF CP0411 Mounts Park Trailhead Connector GA136	\$75,000
MG CP0412 North Industry Park and Recreation Area GA136	\$75,000
MH CP0413 Rock Mill Park Improvements GA136	\$75,000
MI CP0414 Shelly Park Improvements GA136	\$75,000
MJ CP0415 Wadsworth Historic Downtown Upgrades GA136	\$75,000
MK CP0416 Hedges Hills Pump Track GA136	\$74,000
ML CP0417 Leesburg Township Pickleball Courts GA136	\$69,000
MM CP0418 Longwood Park ADA Playground Improvements GA136	\$65,000
MN CP0419 West Unity Park Recreational Trail GA136	\$65,000
MO CP0420 Carroll County Dog Park GA136	\$63,000
MP CP0421 Payne Community Park Accessibility Project GA136	\$60,000
MQ CP0422 Steubenville Downtown Green Campus / Park Project GA136	\$60,000
MR CP0423 Wadsworth Pedestrian Safety Project GA136	\$60,000
MS CP0424 Riverside Memorial Park Pavilion GA136	\$58,000

MT CP0425	Creston Park Accessibility Improvements GA136	\$57,000
MU CP0426	Greenville Shelter Replacement GA136	\$57,000
MV CP0427	Loveland Phillips Park Improvements GA136	\$56,800
MW CP0428	Arcanum Community Splash Pad GA136	\$53,000
MX CP0429	Alliance Family YMCA Recreation GA136	\$50,000
MY CP0430	Auburn Community Park Restroom Facility GA136	\$50,000
MZ CP0431	Colonel Higgins Pickleball Court Project GA136	\$50,000
NA CP0432	Franklin Township Community Park (Farmer Barger) Improvements GA136	\$50,000
NB CP0433	Gnadenhutten Pickleball Court GA136	\$50,000
NC CP0434	Ironton Recreation Facility Improvements GA136	\$50,000
ND CP0435	James Day Park Improvements GA136	\$50,000
NE CP0436	James Day Park Renovation Project GA136	\$50,000
NF CP0437	Kathryn Hanlon Park Tennis Court Project GA136	\$50,000
NG CP0438	Kettlersville Village Park Improvements GA136	\$50,000
NH CP0439	Leroy School Park Restoration GA136	\$50,000
NI CP0440	Lincoln Park Trail GA136	\$50,000
NJ CP0441	Maria Stein Playground Remodel GA136	\$50,000
NK CP0442	Mayfield Village Wiley Park Restrooms GA136	\$50,000

NL CP0443 Rotary Park Improvements GA136	\$50,000
NM CP0444 Shalersville Township Park Enhancement GA136	\$50,000
NN CP0445 Springfield Township Pickleball Project GA136	\$50,000
NO CP0446 Stow Bike & Hike Spur Project GA136	\$50,000
NP CP0447 Village of Ashley Pocket Park GA136	\$50,000
NQ CP0448 Village of Cadiz Park Improvements GA136	\$50,000
NR CP0449 Woody Hayes Cabin Park Enhancements GA136	\$50,000
NS CP0450 Perry Township Recreation Center GA136	\$47,300
NT CP0451 Paint Township Walking Path GA136	\$45,540
NU CP0452 Oak Grove Pickle Ball and Recreation Center GA136	\$45,000
NV CP0453 Flatrock Park Improvement Project GA136	\$37,500
NW CP0454 Lakemore Springfield Lake Point Improvements GA136	\$34,965
NX CP0455 Indian Lake Gateway Sign GA136	\$30,000
NY CP0456 Deshler Community Pool and Parks Improvements GA136	\$29,587
NZ CP0457 Greenville Park Improvements GA136	\$25,050
OA CP0458 Rittman Morton Salt Park GA136	\$25,000

OB CP0459 Roswell Park Improvements GA136	\$25,000
OC CP0460 Westfield Center Village Park Upgrades GA136	\$25,000
OD CP0461 Rootstown Community Park & Playground GA136	\$23,000
OE CP0462 Storybook Trail Improvements GA136	\$20,000
OF CP0463 Village of Alger Park Project GA136	\$20,000
OG CP0464 Indian Lake Chippewa Kayak Launch GA136	\$17,000
OH CP0465 Community Park Disc Golf Course Improvements GA136	\$15,000
OI CP0466 Apple Creek Watershed Flood Control GA136	\$14,500
OJ CP0467 City of Kirtland Youth Baseball Project GA136	\$13,270
OK CP0468 Roehm Field Reclamation Project GA136	\$12,500
OL CP0469 SW Ohio Scout Achievement Center (Dan Beard Council) GA136	\$250,000
OM CP0470 <del>Morningside</del> <u>Mahoningside</u> Community Park Development GA136	\$125,000
ON CP0471 Urban Promise Community Gym & Rec Facility GA136	\$50,000
OO CP0472 Woodland Park Pickleball Court Restoration GA136	\$27,500
OP Parks and Recreation Improvement Fund (Fund 7035) Total	\$328,278,770

OQ TOTAL ALL FUNDS	\$368,969,958	
STATE PARKS RENOVATIONS/UPGRADES		3835
Of the foregoing appropriation item C725R3, State Parks Renovations/Upgrades, \$1,750,000 shall be used for a police boathouse at Portage Lakes State Park.		3836 3837 3838
Of the foregoing appropriation item C725R3, State Parks Renovations/Upgrades, \$800,000 shall be used for improvements to East Bank Road at Grand Lake St. Marys State Park.		3839 3840 3841
Of the foregoing appropriation item C725R3, State Parks Renovations/Upgrades, \$525,000 shall be used for Rocky Fork State Park East Shore Marina lighting and other improvements.		3842 3843 3844
Of the foregoing appropriation item C725R3, State Parks Renovations/Upgrades, \$350,000 shall be used for the Wolf Run State Park campground and beach improvements.		3845 3846 3847
Of the foregoing appropriation item C725R3, State Parks Renovations/Upgrades, \$300,000 shall be used for the Buckeye Lake State Park north shore bathroom project.		3848 3849 3850
Of the foregoing appropriation item C725R3, State Parks Renovations/Upgrades, \$250,000 shall be used for the Appalachian Hills Wildlife Area Archery Range.		3851 3852 3853
Of the foregoing appropriation item C725R3, State Parks Renovations/Upgrades, \$200,000 shall be used for the Hargus Lake Kayak ramp at A.W. Marion State Park.		3854 3855 3856
<b>Section 17.</b> That existing Section 223.10 of S.B. 450 of the 136th General Assembly is hereby repealed.		3857 3858
<b>Section 18.</b> The amendments by this act to Section 223.10 of S.B. 450 of the 136th General Assembly are contingent on S.B.		3859 3860

450 of the 136th General Assembly becoming law. If the 3861  
contingency contemplated by this act occurs, the sections take 3862  
effect on the effective date of S.B. 450 of the 136th General 3863  
Assembly or on the earliest date permitted by law, whichever is 3864  
later. 3865

**Section 19.** (A) As used in this section: 3866

(1) "Homestead exemption property" means a homestead that 3867  
qualifies for a reduction in taxes under division (A) of section 3868  
323.152 of the Revised Code for tax year 2026 or a manufactured 3869  
or mobile home that qualifies for a reduction in taxes under 3870  
section 4503.065 of the Revised Code for tax year 2027. 3871

(2) "Eligible home" means a homestead exemption property 3872  
that is included in a certification described in division (B) of 3873  
this section. 3874

(B) By November 1, 2026, a county auditor shall certify to 3875  
the Commissioner the number of homestead exemption properties in 3876  
the county as of that date. 3877

(C) Real property taxes or manufactured home taxes on each 3878  
eligible home shall be reduced for tax year 2026, in the case of 3879  
property on the real property tax list, or for tax year 2027, in 3880  
the case of property on the manufactured home tax list. The 3881  
reduction shall equal the balance of the Property Tax Relief 3882  
Fund following the transfer to that Fund described in Section 3883  
513.10 of H.B. 96 of the 136th General Assembly, as amended by 3884  
this act, less any amounts expended for implementation costs 3885  
pursuant to division (F) of that section, multiplied by a 3886  
fraction, the numerator of which is one and the denominator of 3887  
which is the total number of eligible homes, with the final 3888  
amount rounded down to the nearest dollar. The reduction shall 3889

be applied entirely against the first-half tax bill issued for 3890  
eligible homes for that applicable tax year, unless the 3891  
reduction would exceed that bill, in which case the excess shall 3892  
be applied against the second-half tax bill. The Tax 3893  
Commissioner, as soon as practicable after calculating the 3894  
amount of the reduction, shall certify that amount to each 3895  
county auditor and county treasurer. 3896

(D) (1) On or before March 17, 2027, each county treasurer 3897  
shall certify to the Tax Commissioner the total amount by which 3898  
real property taxes and manufactured home taxes were reduced 3899  
pursuant to division (C) of this section on first-half tax 3900  
bills. 3901

(2) On or before September 9, 2027, each county treasurer 3902  
shall certify to the Tax Commissioner the total amount by which 3903  
real property taxes and manufactured home taxes were reduced 3904  
pursuant to division (C) of this section on second-half tax 3905  
bills. 3906

(E) The Tax Commissioner, within sixty days after the 3907  
receipt of a certification under division (D) (1) or (2) of this 3908  
section, shall provide for payment to the county treasurer, from 3909  
the Property Tax Relief Fund, of the amount certified, which 3910  
shall be credited upon receipt to the county's undivided income 3911  
tax fund. Immediately upon receipt of funds into the county 3912  
undivided income tax fund under this section, the treasurer 3913  
shall distribute those funds among the taxing districts in the 3914  
county as though the total had been paid as taxes by each person 3915  
for whom taxes were reduced under division (C) of this section. 3916

(F) Each county auditor shall, between December 31, 2026, 3917  
and January 11, 2027, certify to the Tax Commissioner the number 3918  
of homestead exemption properties that were not included in the 3919

certification required by division (B) of this section due. The 3920  
Commissioner shall, no later than February 1, 2027, report this 3921  
information to the General Assembly in accordance with division 3922  
(B) of section 101.68 of the Revised Code. 3923

**Section 20.** (A) As used in this section, "qualified 3924  
property" means any property that satisfies the qualifications 3925  
for tax exemption under sections 5709.61 to 5709.69 of the 3926  
Revised Code. 3927

(B) Notwithstanding sections 5713.08, 5713.081, and 3928  
5715.27 of the Revised Code, and without regard to any time or 3929  
payment limitations under any section of the Revised Code, when 3930  
qualified property has not received a tax exemption due to a 3931  
failure to comply with Chapter 5713. or section 5715.27 of the 3932  
Revised Code, the qualified property's owner, at any time within 3933  
twelve months after the effective date of this section, may file 3934  
with the Tax Commissioner an application requesting all of the 3935  
following: 3936

(1) That the property be placed on the exempt list; 3937

(2) That all unpaid taxes, penalties, and interest on the 3938  
property for tax years the property met the qualifications for 3939  
exemption described in sections 5709.61 to 5709.69 of the 3940  
Revised Code, including omitted taxes entered by the county 3941  
auditor, as well as such taxes, interest, and penalties that 3942  
have become a lien prior to the date of acquisition of title to 3943  
the property by the applicant be abated; 3944

(3) That all paid taxes, penalties, and interest on the 3945  
property for those tax years be credited or paid to the 3946  
applicant, including such taxes, interest, and penalties that 3947  
were paid prior to the date of acquisition of title to the 3948

property by the applicant. 3949

(C) The application shall be made on the form prescribed 3950  
by the Commissioner under section 5715.27 of the Revised Code 3951  
and shall list the name of the county in which the property is 3952  
located; the property's parcel number or legal description; its 3953  
assessed value; the amount in dollars of the unpaid taxes, 3954  
penalties, and interest described in division (B) (2) of this 3955  
section; the amount of taxes, including omitted taxes entered by 3956  
the county auditor, penalties, and interest described in 3957  
division (B) (3) of this section; and any other information 3958  
required by the Commissioner. The county auditor shall supply 3959  
the required information upon request of the applicant. 3960

(D) Upon receipt of the application and after 3961  
consideration of it, the Commissioner shall determine if the 3962  
applicant meets the qualifications set forth in this section and 3963  
if so shall issue an order directing all of the following: 3964

(1) That the property be placed on the exempt list of the 3965  
county; 3966

(2) That all unpaid taxes, including omitted taxes entered 3967  
by the county auditor, penalties, and interest described under 3968  
division (B) (2) of this section be abated; 3969

(3) That all taxes, penalties, and interest described in 3970  
division (B) (3) of this section be regarded as an overpayment of 3971  
taxes under section 5715.22 of the Revised Code and be credited 3972  
or paid to the applicant in accordance with that section. 3973

If the Commissioner finds that the property is not now 3974  
being used for an exempt purpose or is otherwise ineligible for 3975  
abatement, credit, or payment of taxes, penalties, and interest 3976  
under this section, the Commissioner shall issue an order 3977

denying the application. 3978

(E) If the Commissioner finds that the property is not 3979  
entitled to tax exemption and to the abatement of unpaid taxes, 3980  
penalties, and interest, the Commissioner shall order the county 3981  
treasurer of the county in which the property is located to 3982  
collect all taxes, penalties, and interest due on the property 3983  
for those years in accordance with law. 3984

(F) The Commissioner may apply this section to any 3985  
qualified property that is the subject of an application for 3986  
exemption under section 5715.27 of the Revised Code pending 3987  
before the Commissioner on the effective date of this section 3988  
without requiring the property owner to file an additional 3989  
application, provided that application includes all the 3990  
information described in division (C) of this section. 3991

**Section 21.** (A) The Governor may execute a Governor's Deed 3992  
in the name of the State conveying to a grantee and its heirs, 3993  
successors and assigns, to be determined in the manner provided 3994  
in division (C) of this section all of the State's right, title, 3995  
and interest in the building on the following described real 3996  
estate: 3997

Being part of Quarter Township 3, Township 1, Ranger 18, 3998  
United States Military Lands and also being part of a 10 acre 3999  
tract in the name of The Board of Trustees of the Ohio State 4000  
University, Deed Book 2436, Page 643 and part of an 8 acre tract 4001  
and a 47.5 acre tract in the name of The State of Ohio, Deed 4002  
Book 822, Page 126 and Deed Book 629, Page 11, respectively, and 4003  
being more particularly described as follows: 4004

Beginning at a point in the centerline of North Star 4005  
Avenue, said point bearing S 1 deg. 06' 11" E, 15.00 feet from 4006

the northwest corner of Ohio State University's 10 acre tract, 4007  
thence N 89 deg. 30' 00" E, 30.00 feet along the south line of 4008  
an easement leased to Fiesta Lanes by the Ohio State University, 4009  
for ingress and egress to North Star Avenue, to a chiseled mark 4010  
in a concrete driveway approach and the TRUE point of beginning; 4011

Thence from the TRUE point of beginning along the south 4012  
line of said easement N 89 deg. 30' 00" 11 E, 1051.00 feet to a 4013  
set iron pipe (passing found iron pipes at 150.00 feet and 4014  
1000.00 feet); 4015

Thence through the lands of Ohio State University and the 4016  
State of Ohio, S 0 deg. 30' 00" E, 625.00 feet to a set iron 4017  
pipe; 4018

Thence again through the lands of Ohio State University 4019  
and the State of Ohio, S 89 deg. 30' 07" W, 1044.42 feet to a 4020  
set iron pipe in the east right-of-way line of North Star 4021  
Avenue; 4022

Thence with said right-of-way line N 1 deg. 06' 11" W, 4023  
625.00 feet to the TRUE point of beginning. The herein described 4024  
parcel contains 15.0321 acres. The reference bearing for the 4025  
above description is N 89 deg. 30' 00" E, the listed bearing for 4026  
the north property line of Ohio State's property. Prepared from 4027  
a field survey done in February, 1989. 4028

The foregoing legal description may be modified by the 4029  
Department of Administrative Services to a final form if such 4030  
corrections or modifications are needed to facilitate 4031  
recordation of the deed. 4032

(B) The conveyance includes the buildings, and any 4033  
improvements and chattels contained within the building. The 4034  
conveyance does not include the land, which is under the 4035

jurisdiction of The Ohio State University. 4036

The real estate shall be conveyed in an "as-is, where-is,  
with all faults" condition. 4037  
4038

(C) (1) The Director of Administrative Services shall offer 4039  
the real estate to a purchaser to be determined through either a 4040  
negotiated real estate purchase agreement, or a public sealed 4041  
bid auction, as described in division (C) (2) or (C) (3) of this 4042  
section. The method of sale and disposition of the real estate 4043  
shall be determined by the Director of Administrative Services. 4044

(2) The Director of Administrative Services may offer the 4045  
sale of the real estate to a purchaser or purchasers to be 4046  
negotiated through a real estate purchase agreement. 4047  
Consideration for the conveyance of the real estate shall be a 4048  
price acceptable to the Director of Administrative Services, 4049  
which shall be paid at closing. 4050

(3) Alternatively, the Director of Administrative Services 4051  
may conduct a sale of the real estate by public sealed bid 4052  
auction, and the real estate shall be sold to the highest bidder 4053  
at a price acceptable to the Director of Administrative 4054  
Services. The Director of Administrative Services shall 4055  
advertise the public sealed bid auction by publication in a 4056  
newspaper of general circulation in Franklin County, once a week 4057  
for three consecutive weeks before the date on which the sealed 4058  
bids are to be opened. The Director of Administrative Services 4059  
may reject any and all bids. 4060

The purchaser shall pay a deposit of ten per cent of the 4061  
purchase price to the Director of Administrative Services within 4062  
five business days after receiving a notice that the purchaser's 4063  
bid has been accepted, and enter into a real estate purchase 4064

agreement in the form prescribed by the Department of 4065  
Administrative Services. The purchaser shall pay the balance of 4066  
the purchase price at closing, which shall occur within a 4067  
timeframe acceptable to the Department of Administrative 4068  
Services after executing the purchase agreement. Payment may be 4069  
made by bank draft or certified check made payable to the 4070  
Treasurer of State. A purchaser who does not satisfy the 4071  
conditions of the sale as prescribed herein or the terms and 4072  
conditions of the purchase agreement shall forfeit as liquidated 4073  
damages the ten per cent deposit paid to the state. If a 4074  
purchaser fails to complete the purchase, the Director may 4075  
accept the next highest bid, subject to the foregoing 4076  
conditions. If the Director rejects all bids, the Director may 4077  
repeat the public sealed bid auction, or may use any reasonable 4078  
method of sale considered acceptable by the Department of 4079  
Administrative Services to determine an alternate grantee 4080  
willing to complete the purchase within three years after the 4081  
effective date of this section. If the Director of 4082  
Administrative Services rejects all bids, the Department of 4083  
Administrative Services may repeat the sealed bid auction or 4084  
public auction, or may use an alternative sale process that is 4085  
acceptable to the Department of Administrative Services. 4086

The Department of Administrative Services shall pay all 4087  
advertising costs, additional fees, and other costs incident to 4088  
the sale of the real estate. 4089

(D) Purchaser shall pay all costs associated with the 4090  
purchase, closing, and conveyance, including surveys, title 4091  
evidence, title insurance, transfer costs and fees, recording 4092  
costs and fees, taxes, and any other fees, assessments, and 4093  
costs that may be imposed. 4094

The net proceeds of the sale shall be credited to a State 4095  
of Ohio Computer Center (SOCC) Bond Retirement Fund or another 4096  
fund designated by the Director of Budget and Management. Any 4097  
excess proceeds shall be deposited into the state treasury to 4098  
the credit of the General Revenue Fund. 4099

(E) Upon payment of the purchase price, the Director of 4100  
Administrative Services, with the assistance of the Attorney 4101  
General, shall prepare a Governor's Deed to the building 4102  
described in division (A) of this section. The Governor's Deed 4103  
shall state the consideration and shall be executed by the 4104  
Governor in the name of the State, countersigned by the 4105  
Secretary of State, sealed with the Great Seal of the State, 4106  
presented in the Department of Administrative Services for 4107  
recording, and delivered to the Grantee. The Grantee shall 4108  
present the Governor's Deed for recording in the Office of the 4109  
Franklin County Recorder. 4110

(F) This section shall expire three years after its 4111  
effective date. 4112

**Section 22.** The amendment by this act of section 323.152 4113  
of the Revised Code applies to tax years ending on or after the 4114  
effective date of this section. The amendment by this act of 4115  
section 4503.065 of the Revised Code applies to tax years 4116  
beginning on or after the effective date of this section. 4117

**Section 23.** The amendment by this act of section 5705.316 4118  
of the Revised Code applies to tax year 2026 and thereafter for 4119  
property on the real property tax list and to tax year 2027 for 4120  
manufactured and mobile homes on the manufactured home tax list. 4121

**Section 24.** The amendment by this act of section 5715.23 4122  
of the Revised Code, requiring the preparation of an abstract of 4123

the true value of manufactured and mobile homes, applies to tax 4124  
year 2027 and every tax year thereafter. 4125

**Section 25.** Section 9 of this act shall be known as the 4126  
Enhanced Cybersecurity for SNAP Act. 4127

**Section 26.** The General Assembly, applying the principle 4128  
stated in division (B) of section 1.52 of the Revised Code that 4129  
amendments are to be harmonized if reasonably capable of 4130  
simultaneous operation, finds that the following sections, 4131  
presented in this act as composites of the sections as amended 4132  
by the acts indicated, are the resulting versions of the 4133  
sections in effect prior to the effective date of the sections 4134  
as presented in this act: 4135

Section 319.301 of the Revised Code as amended by both 4136  
H.B. 129 and H.B. 186 of the 136th General Assembly; 4137

Section 5705.31 of the Revised Code is presented in this 4138  
act as a composite of the section as amended by both H.B. 309 4139  
and H.B. 335 of the 136th General Assembly. 4140