

As Passed by the Senate

136th General Assembly

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2025-2026

Am. 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, Antonio, Brenner, Cirino, Craig, Cutrona, DeMora, Gavarone, Hicks-Hudson, Ingram, Lang, Liston, Manning, O'Brien, Patton, Reineke, Schaffer, Smith, Timken, Weinstein

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 50
subdivision of the state; 51

(b) Any moneys owed the state or a state agency for the 52
administration or enforcement of the environmental laws of the 53
state; 54

(c) Any other moneys owed the state, a state agency, or a 55
political subdivision of the state that are past due. 56

"Liability" includes any item described in division (A) (2) 57
of this section that is being contested in a court of law. 58

(3) "Political subdivision" means any county, municipal 59
corporation, or township of the state. 60

(4) "State agency" means every organized body, office, or 61
agency established by the laws of the state for the exercise of 62
any function of state government. 63

(B) A person who applies to the state, a state agency, or 64
a political subdivision for economic development assistance 65
shall indicate on the application for assistance whether the 66
person has any outstanding liabilities owed to the state, a 67
state agency, or a political subdivision. Such a person also 68
shall authorize the state, state agency, or political 69
subdivision to inspect the personal or corporate financial 70
statements of the applicant, including tax records and other 71
similar information not open to public inspection. 72

(C) (1) Whoever knowingly makes a false statement under 73
division (B) of this section concerning an application for 74

economic development assistance or who fails to provide any 75
information required by that division is ineligible for the 76
assistance applied for and is ineligible for any future economic 77
development assistance from the state, a state agency, or a 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 application proposing to amend the zoning resolution will be available for examination for a period of at least ten days prior to the hearing;	374 375 376 377
(6) The name of the person responsible for giving notice of the public hearing by publication, by mail, or by both publication and mail;	378 379 380
(7) A statement that, after the conclusion of the hearing, the matter will be submitted to the board of county commissioners for its action;	381 382 383
(8) Any other information requested by the commission.	384
(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:	385 386 387 388 389
(1) The name of the county rural zoning commission that will be conducting the hearing on the proposed amendment;	390 391
(2) A statement indicating that the motion, application, or resolution is an amendment to the zoning resolution;	392 393
(3) The time and place where the text and maps of the proposed amendment will be available for examination for a period of at least ten days prior to the hearing;	394 395 396
(4) The name of the person responsible for giving notice of the hearing by publication;	397 398
(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 403
public place designated by the commission. 404

(E) Within five days after the adoption of the motion 405
described in division (A) of this section, the certification of 406
the resolution described in division (A) of this section, or the 407
filing of the application described in division (A) of this 408
section, the county rural zoning commission shall transmit a 409
copy of it together with text and map pertaining to it to the 410
county or regional planning commission, if there is such a 411
commission. 412

The county or regional planning commission shall recommend 413
the approval or denial of the proposed amendment or the approval 414
of some modification of it and shall submit its recommendation 415
to the county rural zoning commission. The recommendation shall 416
be considered at the public hearing held by the county rural 417
zoning commission on the proposed amendment. 418

The county rural zoning commission, within thirty days 419
after the hearing, shall recommend the approval or denial of the 420
proposed amendment, or the approval of some modification of it, 421
and shall submit that recommendation together with the motion, 422
application, or resolution involved, the text and map pertaining 423
to the proposed amendment, and the recommendation of the county 424
or regional planning commission on it to the board of county 425
commissioners. 426

The board of county commissioners, upon receipt of that 427
recommendation, shall set a time for a public hearing on the 428

proposed amendment, which date shall be not more than thirty 429
days from the date of the receipt of that recommendation. Notice 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

(Signature of circulator) 548
549

(Address of circulator's 550
permanent residence in this 551
state) 552
553

(City, village, or township, 554
and zip code) 555
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 Code. The board may award a contract to the lowest responsive and responsible bidder. Where only one responsive and responsible bid is received, the regional transit authority may negotiate price with the sole responsive bidder or may rescind the solicitation. The regional transit authority shall award construction contracts in accordance with sections 153.12 to 153.14 and 153.54 of the Revised Code. Divisions (B) and (C) of this section shall not apply to the award of contracts for construction.

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

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

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

(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
include any of the following: 836

(1) A provision that requires the regional transit 837
authority to indemnify or hold harmless another person; 838

(2) A provision by which the regional transit authority 839
agrees to binding arbitration or any other binding extra- 840
judicial dispute resolution process; 841

(3) A provision that names a venue for any action or 842
dispute against the state other than a court of proper 843
jurisdiction in any county in which the regional transit 844
authority is located; 845

(4) A provision that requires the regional transit 846
authority to agree to limit the liability for any direct loss to 847
the state for bodily injury, death, or damage to property of the 848
state caused by negligence, intentional or willful misconduct, 849
fraudulent act, recklessness, or other tortious conduct of a 850
person or a person's employees or agents, or a provision that 851
would otherwise impose an indemnification obligation on the 852
regional transit authority; 853

(5) A provision that requires the regional transit 854
authority to be bound by a term or condition that is unknown to 855
the regional transit authority at the time of signing a 856
contract, that is not specifically negotiated with the regional 857
transit authority, that may be unilaterally changed by the other 858
party, or that is electronically accepted by a regional transit 859
authority employee; 860

(6) A provision that provides for a person other than the 861
regional transit authority's general counsel to serve as legal 862
counsel for the regional transit authority, unless allowed for 863

<u>by a regional transit authority's internal procedures;</u>	864
<u>(7) A provision that is inconsistent with the regional transit authority's obligations under section 149.43 of the Revised Code;</u>	865 866 867
<u>(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;</u>	868 869 870
<u>(9) A provision that limits the regional transit authority's ability to recover the cost of cover for a replacement contractor.</u>	871 872 873
<u>(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.</u>	874 875 876 877 878
<u>(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.</u>	879 880 881 882
<u>(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.</u>	883 884 885 886
<u>(R) As used in this section:</u>	887
<u>(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</u>	888 889 890 891

in action. "Goods" also includes other identified things 892
attached to realty as described in section 1302.03 of the 893
Revised Code. 894

(2) "Services" means the furnishing of labor, time, or 895
effort by a contractor, not involving the delivery of goods or 896
reports other than goods or reports that are merely incidental 897
to the required performance, including but not limited to 898
insurance, bonding, or routine operation, routine repair, or 899
routine maintenance of existing structures, buildings, real 900
property, or equipment, but does not include employment 901
agreements, collective bargaining agreements, or personal 902
services. 903

(3) "Construction" means the process of building, 904
altering, repairing, improving, painting, decorating, or 905
demolishing any structure or building, or other improvements of 906
any kind to any real property owned or leased by a regional 907
transit authority. 908

(4) "Full and open competition" has the same meaning as in 909
the "Office of Federal Procurement Policy Act," Public Law No. 910
98-369, section 2731, 98 Stat. 1195 (1984), 41 U.S.C.A. 403. 911

(5) A bidder is "responsive" if, applying the criteria of 912
division (A) of section 9.312 of the Revised Code, the bidder is 913
"responsive" as described in that section. 914

(6) A bidder is "responsible" if, applying the criteria of 915
division (B) of section 9.312 of the Revised Code and of the 916
"Office of Federal Procurement Policy Act," Public Law No. 98- 917
369, section 2731, 98 Stat. 1195 (1984), 41 U.S.C.A. 403, the 918
bidder is "responsible" as described in those sections. 919

Sec. 319.301. (A) The reductions required by division (D) 920

of this section do not apply to any of the following:	921
(1) Taxes levied at whatever rate is required to produce a specified amount of tax money, including a tax levied under section 5705.199 or 5748.09 of the Revised Code, or an amount to pay debt charges;	922 923 924 925
(2) Taxes levied within the one per cent limitation imposed by Section 2 of Article XII, Ohio Constitution;	926 927
(3) Taxes provided for by the charter of a municipal corporation.	928 929
(B) As used in this section:	930
(1) "Real property" includes real property owned by a railroad.	931 932
(2) "Carryover property" means all real property on the current year's tax list except:	933 934
(a) Land and improvements that were not taxed by the district in both the preceding year and the current year;	935 936
(b) Land and improvements that were not in the same class in both the preceding year and the current year.	937 938
(3) "Effective tax rate" means with respect to each class of property:	939 940
(a) The sum of the total taxes that would have been charged and payable for current expenses against real property in that class if each of the district's taxes were reduced for the current year under division (D) (1) of this section without regard to the application of division (E) (3) of this section divided by	941 942 943 944 945 946
(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 auditor has complied with this division, and the department shall withhold the distribution of such revenues until the commissioner has notified the department that the county auditor has complied with this division.

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

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

(I) In making the determinations under division (D) (1) of this section, the tax commissioner shall take account of changes

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 charged against the property for the current year, where "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 1184
amount applies to the following tax year for persons described 1185
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 1217
section 323.151 of the Revised Code, the year the disabled 1218
veteran dies; 1219

(ii) For a surviving spouse described in division (L) (2) 1220
of section 323.151 of the Revised Code, the first year on the 1221
first day of January of which the total disability rating 1222
described in division (F) of that section has been received for 1223
the deceased spouse. 1224

In either case, the reduction shall continue through the 1225
tax year in which the surviving spouse dies or remarries. 1226

(3) Real property taxes on a homestead owned and occupied, 1227
or a homestead in a housing cooperative occupied, by the 1228
surviving spouse of a public service officer killed in the line 1229
of duty shall be reduced for each year for which an application 1230
for the reduction has been approved. The reduction shall equal 1231
the product obtained by multiplying fifty thousand dollars of 1232
the true value of the property in money, as adjusted under 1233
division (A) (1) (d) of this section, by the amounts described in 1234
divisions (A) (1) (c) (ii) to (iv) of this section. The reduction 1235
is in lieu of any reduction under section 323.158 of the Revised 1236
Code or division (A) (1) or (2) of this section. The reduction 1237
applies to only one homestead owned and occupied by such a 1238
surviving spouse. A homestead qualifies for a reduction in taxes 1239
under division (A) (3) of this section for the tax year in which 1240
the public service officer dies through the tax year in which 1241
the surviving spouse dies or remarries. 1242

(B) (1) As used in division (B) of this section, 1243
"qualifying levy" has the same meaning as in section 319.302 of 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
be conducting the hearing; 1361
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 1365
names of owners of those properties, as they appear on the 1366
county auditor's current tax list; 1367
1368
- (4) The present zoning classification of property named in 1369
the proposed amendment and the proposed zoning classification of 1370
that property; 1371
- (5) The time and place where the motion, resolution, or 1372
application proposing to amend the zoning resolution will be 1373
available for examination for a period of at least ten days 1374
prior to the hearing; 1375
- (6) The name of the person responsible for giving notice 1376
of the hearing by publication, by mail, or by both publication 1377
and mail; 1378
- (7) A statement that, after the conclusion of the hearing, 1379
the matter will be submitted to the board of township trustees 1380
for its action; 1381
- (8) Any other information requested by the commission. 1382
- (D) If the proposed amendment alters the text of the 1383
zoning resolution, or rezones or redistricts more than ten 1384
parcels of land as listed on the county auditor's current tax 1385
list, the published notice shall set forth the time, date, and 1386
place of the public hearing and include all of the following: 1387
- (1) The name of the township zoning commission that will 1388

be conducting the hearing on the proposed amendment; 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 be conducting the hearing;	1447 1448
(2) A statement indicating that the motion, application, or resolution is an amendment to the zoning resolution;	1449 1450
(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;	1451 1452 1453 1454
(4) The present zoning classification of property named in the proposed amendment and the proposed zoning classification of that property;	1455 1456 1457
(5) The time and place where the motion, application, or resolution proposing to amend the zoning resolution will be available for examination for a period of at least ten days prior to the hearing;	1458 1459 1460 1461
(6) The name of the person responsible for giving notice of the hearing by publication, by mail, or by both publication and mail;	1462 1463 1464
(7) Any other information requested by the board.	1465
(G) 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:	1466 1467 1468 1469 1470
(1) The name of the board of township trustees that will be conducting the hearing on the proposed amendment;	1471 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
amendment resolution, motion, or application, furnishing the
name by which the amendment is known and a brief summary of its
contents. In addition to meeting the requirements of this
section, each petition shall be governed by the rules specified
in section 3501.38 of the Revised Code.

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

"PETITION FOR ZONING REFERENDUM

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

A proposal to amend the zoning map of the unincorporated
area of _____ Township, _____ County, Ohio,
adopted ____ (date) ____ (followed by brief summary of the
proposal).

To the Board of Township Trustees of _____
Township, _____ County, Ohio:

We, the undersigned, being electors residing in the
unincorporated area of _____ Township,
included within the _____ Township Zoning Plan, equal to
not less than ~~fifteen~~ thirty-five per cent of the total vote
cast for all candidates for governor in the area at the
preceding general election at which a governor was elected,
request the Board of Township Trustees to submit this amendment
of the zoning resolution to the electors of
_____ Township residing within the
unincorporated area of the township included in the

_____ 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
Signature or R.F.D.	Township	Precinct	County	Signing	1536

_____ 1537

_____ 1538

STATEMENT OF CIRCULATOR 1539

I, _____ (name of circulator) _____, declare 1540
under penalty of election falsification that I am an elector of 1541
the state of Ohio and reside at the address appearing below my 1542
signature; that I am the circulator of the foregoing part 1543
petition containing _____ (number) _____ signatures; that I 1544
have witnessed the affixing of every signature; that all signers 1545
were to the best of my knowledge and belief qualified to sign; 1546
and that every signature is to the best of my knowledge and 1547
belief the signature of the person whose signature it purports 1548
to be or of an attorney in fact acting pursuant to section 1549
3501.382 of the Revised Code. 1550

_____ 1551

(Signature of circulator) 1552

_____ 1553

(Address of circulator's permanent 1554
residence in this state) 1555

_____ 1556

(City, village, or township, 1557

and zip code) 1558

WHOEVER COMMITS ELECTION FALSIFICATION IS GUILTY OF A 1559
FELONY OF THE FIFTH DEGREE." 1560

The petition shall be filed with the board of township 1561
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 1592
zoning appeals. 1593

(J) (1) Notwithstanding any contrary provision of the 1594
Revised Code, a decision of the board of township trustees to 1595
adopt a proposed amendment to the zoning text or map to rezone, 1596
redistrict, or otherwise make an amendment related to, any 1597
property involved in a megaproject as defined in section 122.17 1598
of the Revised Code shall take effect immediately upon adoption 1599
and is exempt from the referendum procedures in division (H) of 1600
this section. 1601

(2) If a proposed amendment establishes or modifies 1602
planned-unit development regulations, the following apply in 1603
lieu of the contrary provisions of division (H) of this section: 1604

(a) The board of elections shall determine the sufficiency 1605
and validity of the petition not later than thirty days after 1606
the petition is certified to the board of elections by the board 1607
of township trustees. 1608

(b) If the board of elections determines there is an 1609
insufficient number of valid signatures, the board immediately 1610
shall notify the person who presented the petition. The person 1611
may submit additional signatures not later than ten days after 1612
the notification. 1613

Sec. 1901.186. (A) As used in this section: 1614

(1) "Felony sex offense" has the same meaning as in 1615

section 2967.28 of the Revised Code. 1616

(2) "Offense of violence" has the same meaning as in 1617
section 2901.01 of the Revised Code. 1618

(3) "Informant" means a person who is assisting a law 1619
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 1648
parole or probation under the supervision of another 1649
jurisdiction. 1650~~

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

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

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

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

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

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

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

sections 3318.01 to 3318.20 of the Revised Code. 1672

(2) For purposes of determining the required level of 1673
indebtedness, the required percentage of the basic project costs 1674
under division (C)(1) of this section, and priority for 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
submitted pursuant to division (B) (2) of this section, as
amended by this amendment, sooner than September 14, 2000.~~

(3) For purposes of determining when a district that enters into an agreement under this section becomes eligible for assistance under sections 3318.01 to 3318.20 of the Revised Code or priority for assistance under section 3318.364 of the Revised Code, the commission shall use the district's percentile ranking determined at the time the district entered into the agreement under this section, as prescribed by division (A) (2) of this section.

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

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

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

(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 1767
project costs, determined based on the school district's 1768
percentile ranking;~~ 1769

~~(2) An amount necessary to raise the school district's net 1770
bonded indebtedness, as of the fiscal year the commission and 1771
the school district enter into the agreement under division (B) 1772
of this section, to within five thousand dollars of the required 1773
level of indebtedness. 1774~~

(D) (1) When the commission determines the basic project 1775
cost of the classroom facilities needs of a school district and 1776
the school district's portion of that basic project cost under 1777
division (C) of this section, the project shall be conditionally 1778
approved. Such conditional approval shall be submitted to the 1779
controlling board for approval thereof. The controlling board 1780
shall forthwith approve or reject the commission's 1781
determination, conditional approval, and the amount of the 1782
state's portion of the basic project cost; however, no state 1783
funds shall be encumbered under this section. Upon approval by 1784
the controlling board, the school district board may identify a 1785
discrete part of its classroom facilities needs, which shall 1786
include only new construction of or additions or major repairs 1787
to a particular building, to address with local resources. Upon 1788
identifying a part of the school district's basic project cost 1789
to address with local resources, the school district board may 1790
allocate any available school district moneys to pay the cost of 1791

that identified part, including the proceeds of an issuance of 1792
bonds if approved by the electors of the school district. 1793

All local resources utilized under this division shall 1794
first be deposited in the project construction account required 1795
under section 3318.08 of the Revised Code. 1796

(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 Code, the school district board shall, if approved by the commission, annually transfer into the maintenance fund required under section 3318.05 of the Revised Code the amount prescribed in section 3318.051 of the Revised Code in lieu of the tax otherwise required under division (D)(2)(a) of this section for the maintenance of the classroom facilities included in the basic project cost as determined by the commission.

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

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

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

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 1917
commission expend any state funds on a project in an amount 1918
greater than the state's portion of the basic project cost as 1919
recalculated under this division. 1920

Any reimbursement under this division shall be only for 1921
local resources the school district has applied toward 1922
construction cost expenditures for the classroom facilities 1923
approved by the commission, which shall not include any 1924
financing costs associated with that construction. 1925

The school district board shall use any moneys reimbursed 1926
to the district under this division to pay off any debt service 1927
the district owes for classroom facilities constructed under its 1928
project under this section before such moneys are applied to any 1929
other purpose. However, the district board first may deposit 1930
moneys reimbursed under this division into the district's 1931
general fund or a permanent improvement fund to replace local 1932
resources the district withdrew from those funds, as long as, 1933
and to the extent that, those local resources were used by the 1934
district for constructing classroom facilities included in the 1935
district's basic project cost. 1936

(F) (1) If a school district becomes eligible for state 1937
assistance under sections 3318.01 to 3318.20 of the Revised Code 1938
or priority for assistance under section 3318.364 of the Revised 1939
Code for its entire project or for future segments, the district 1940
may request, and the commission may recalculate, the district's 1941

most recent percentile ranking if all of the following apply: 1942

(a) The district entered into an agreement described in 1943
division (B) (1) of this section ten or more years prior to the 1944
beginning of the most recent fiscal year. 1945

(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
preceding the calendar year in which the current fiscal year
begins / the district's formula ADM for the previous fiscal
year) - [\$30,000 x (1 - the district's income factor)].

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

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

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

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

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

(2) The manufactured home tax on a manufactured or mobile
home that is paid pursuant to division (C) of section 4503.06 of
the Revised Code and that is owned and occupied as a home by an
individual whose domicile is in this state and to whom this
section applies, shall be reduced for any tax year for which an
application for such reduction has been approved, provided the
individual did not acquire ownership from a person, other than

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

<u>Sec. 4723.37. (A) A registered nurse may administer</u>	2235
<u>contrast only if both of the following apply:</u>	2236
<u>(1) The registered nurse has received training and meets</u>	2237
<u>competency guidelines for administering contrast set by the</u>	2238
<u>institution at which the registered nurse practices, including</u>	2239
<u>recognizing, evaluating, diagnosing, and differentiating</u>	2240
<u>reactions to contrast material or other adverse events resulting</u>	2241
<u>from contrast administration.</u>	2242
<u>(2) The registered nurse administers contrast under the</u>	2243
<u>direct or general supervision of a physician.</u>	2244
<u>For purposes of this section, both of the following apply</u>	2245
<u>to a physician's supervision:</u>	2246
<u>(a) Direct supervision does not require the supervising</u>	2247
<u>physician to observe the administration of contrast, but does</u>	2248
<u>require the supervising physician to be present at the location</u>	2249
<u>where contrast is administered.</u>	2250
<u>(b) General supervision does not require the supervising</u>	2251
<u>physician to observe the administration of contrast or to be</u>	2252
<u>present at the location where contrast is administered, but does</u>	2253
<u>require the supervising physician to be readily available for</u>	2254
<u>purposes of consulting with and directing the nurse while</u>	2255
<u>administering contrast.</u>	2256
<u>(B) If a physician provides general supervision of a</u>	2257
<u>registered nurse under this section, then a health care provider</u>	2258
<u>that the physician and institution's clinical leadership have</u>	2259
<u>determined meets the following qualifications shall be present</u>	2260
<u>at the location where the nurse administers contrast, in order</u>	2261
<u>to assist the nurse in the event of a reaction to contrast</u>	2262
<u>material or other adverse event resulting from contrast</u>	2263

<u>administration:</u>	2264
<u>(1) The provider received training and meets competency</u>	2265
<u>guidelines set by the institution for recognizing, evaluating,</u>	2266
<u>diagnosing, and differentiating reactions to contrast material</u>	2267
<u>or other adverse events resulting from contrast administration.</u>	2268
<u>(2) The provider is able to recognize when medical</u>	2269
<u>intervention is required for an immediate, hypersensitive</u>	2270
<u>reaction to contrast material or for a physiological adverse</u>	2271
<u>event resulting from contrast administration.</u>	2272
<u>(3) The provider is able to consult with the supervising</u>	2273
<u>physician within an appropriate time frame.</u>	2274
<u>(C) When engaging in or supervising contrast</u>	2275
<u>administration or when assisting with a reaction to contrast</u>	2276
<u>material or other adverse event resulting from contrast</u>	2277
<u>administration, the registered nurse, physician, and qualified</u>	2278
<u>health care provider shall do so in a manner that is consistent</u>	2279
<u>with a definitive set of treatment guidelines approved by the</u>	2280
<u>clinical leadership of the institution at which the registered</u>	2281
<u>nurse, physician, and qualified health care provider practice.</u>	2282
<u>Sec. 4773.062.</u> (A) <u>A radiographer, radiation therapy</u>	2283
<u>technologist, or nuclear medicine technologist may administer</u>	2284
<u>contrast only under the direct or general supervision of a</u>	2285
<u>physician.</u>	2286
<u>For purposes of this section, both of the following apply</u>	2287
<u>to a physician's supervision:</u>	2288
<u>(1) Direct supervision does not require the supervising</u>	2289
<u>physician to observe the administration of contrast, but does</u>	2290
<u>require the supervising physician to be present at the location</u>	2291
<u>where contrast is administered.</u>	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 <u>sections</u> 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	2355
responsiveness of patients undergoing radiologic procedures;	2356
(3) Evaluate image quality, make initial image	2357
observations, and communicate observations to the supervising	2358
radiologist;	2359
(4) Administer contrast media, radio-isotopes, and other	2360
drugs prescribed by the supervising radiologist that are	2361
directly related to the radiologic procedures being performed;	2362
(5) Perform any other radiologic procedures specified by	2363
the state medical board in rules adopted under section 4774.11	2364
of the Revised Code.	2365
(B) A radiologist assistant shall not do any of the	2366
following:	2367
(1) Interpret radiologic images;	2368
(2) Make diagnoses;	2369
(3) Prescribe therapies;	2370
(4) Administer or participate in the administration of	2371
general anesthesia, deep sedation, moderate sedation, or minimal	2372
sedation.	2373
Sec. 4774.10. (A) To be eligible to supervise a	2374
radiologist assistant, a physician shall be actively and	2375
directly engaged in the clinical practice of medicine and	2376
surgery as a radiologist or actively and directly engaged in the	2377

clinical practice of osteopathic medicine and surgery as a 2378
radiologist. 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

<u>administration:</u>	2436
<u>(1) The provider received training and meets competency</u>	2437
<u>guidelines set by the institution for recognizing, evaluating,</u>	2438
<u>diagnosing, and differentiating reactions to contrast media and</u>	2439
<u>other adverse events resulting from contrast media</u>	2440
<u>administration.</u>	2441
<u>(2) The provider is able to recognize when medical</u>	2442
<u>intervention is required for an immediate, hypersensitive</u>	2443
<u>reaction to contrast media or for a physiological adverse event</u>	2444
<u>resulting from contrast media administration.</u>	2445
<u>(3) The provider is legally authorized to administer</u>	2446
<u>prescription drugs and other interventions, either independently</u>	2447
<u>or in accordance with a radiologist's standing order or</u>	2448
<u>institutional protocol, to treat a reaction or event described</u>	2449
<u>in division (B) (2) of this section.</u>	2450
<u>(4) The provider is able to consult with the supervising</u>	2451
<u>radiologist within an appropriate time frame.</u>	2452
<u>(5) The provider is certified in basic life support by an</u>	2453
<u>organization acceptable to the institution.</u>	2454
<u>(6) The provider understands when to call for assistance</u>	2455
<u>and how to activate emergency response systems.</u>	2456
<u>(C) When engaging in or supervising contrast media</u>	2457
<u>administration or when assisting with a reaction to contrast</u>	2458
<u>media or other adverse event resulting from contrast media</u>	2459
<u>administration, the radiologist assistant, supervising</u>	2460
<u>radiologist, and qualified health care provider shall do so in a</u>	2461
<u>manner that is consistent with a definitive set of treatment</u>	2462
<u>guidelines approved by the clinical leadership of the</u>	2463
<u>institution at which the assistant, radiologist, and qualified</u>	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" ~~includes~~ means all the 2468
following, whether paid or volunteer: 2469

~~(1)~~ (a) A peace officer, as defined in section 2935.01 of 2470
the Revised Code; 2471

~~(2)~~ (b) A special police officer employed by the department 2472
of behavioral health pursuant to section 5119.08 of the Revised 2473
Code or the department of developmental disabilities pursuant to 2474
section 5123.13 of the Revised Code; 2475

(c) A firefighter of a lawfully constituted fire 2476
department; 2477

~~(3)~~ (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) "Post-traumatic stress injury" means all the 2482
following: 2483

(a) Post-traumatic stress disorder; 2484

(b) Acute stress disorder; 2485

(c) Any other specified stress-related disorder identified 2486
in the version of the diagnostic and statistical manual of 2487
mental disorders published by the American psychiatric 2488
association in effect on the effective date of this amendment. 2489

(3) "Mental health professional" means all of the 2490
following: 2491

<u>(a) A psychiatrist as defined in section 5122.01 of the</u>	2492
<u>Revised Code;</u>	2493
<u>(b) A licensed psychologist as defined in division (H) of</u>	2494
<u>section 4732.01 of the Revised Code;</u>	2495
<u>(c) A professional clinical counselor or a professional</u>	2496
<u>counselor licensed under Chapter 4757. of the Revised Code.</u>	2497
(B) The state post-traumatic stress fund is created in the	2498
state treasury. <u>The fund shall consist of any money appropriated</u>	2499
<u>to it by the general assembly, any interest and earnings from</u>	2500
<u>the fund, and any other donations, grants, gifts, or other money</u>	2501
<u>received. The director of public safety Ohio post-traumatic</u>	2502
<u>stress fund commission created in section 5119.76 of the Revised</u>	2503
<u>Code shall be the trustee of the fund.</u>	2504
(C) The state post-traumatic stress fund shall be used for	2505
<u>both of the following purposes:</u>	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) <u>Reimbursement of the medical, nurse,</u>	2512
<u>therapy, and hospital services and medicines required to treat a</u>	2513
<u>public safety officer diagnosed with post-traumatic stress</u>	2514
<u>disorder received in the course of, and arising out of,</u>	2515
<u>employment as a public safety officer but without an</u>	2516
<u>accompanying physical injury described in section 5119.77 of the</u>	2517
<u>Revised Code;</u>	2518
(3) (2) <u>Payment of administrative costs incurred in</u>	2519
<u>providing the compensation and benefits reimbursements described</u>	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

(1) The director of budget and management or the 2554
director's designee, who shall be a nonvoting member; 2555

(2) The director of behavioral health or the director's 2556
designee; 2557

(3) The administrator of workers' compensation or the 2558
administrator's designee; 2559

(4) One member representing firefighters who shall be a 2560
member in good standing of the Ohio association of professional 2561
firefighters appointed by the president of the senate; 2562

(5) One member representing peace officers who shall be a 2563
member in good standing of a fraternal organization representing 2564
law enforcement officers appointed by the speaker of the house 2565
of representatives; 2566

(6) One member who is a mental health professional 2567
appointed by the governor with the advice and consent of the 2568
senate. 2569

(B) The director of behavioral health shall serve as the 2570
chairperson of the commission. 2571

(C) The governor, president of the senate, and speaker of 2572
the house of representatives shall appoint the initial appointed 2573
members of the commission not later than ninety days after the 2574
effective date of this section. Of the initial appointments to 2575
the commission, the governor's appointee shall serve a term 2576
ending one year after the effective date of this section, the 2577
speaker's appointee shall serve a term ending two years after 2578

that date, and the president's appointee shall serve a term 2579
ending three years after that date. After the initial appointed 2580
members' terms, each appointed member's term shall be for four 2581
years, ending on the same day of the same month as the term that 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
Revised Code; 2612

(b) Identify documents an individual shall submit with the 2613
individual's application demonstrating the types of treatment 2614
the individual received for a post-traumatic stress injury, the 2615
amount of treatment paid for by an insurance plan, and the out- 2616
of-pocket expenses the individual incurred for treatment. 2617

(2) The commission may adopt the rules required under this 2618
section regardless of whether adopting these rules will cause 2619
the state to exceed the cap in regulatory restrictions under 2620
section 121.953 of the Revised Code. 2621

(H) Beginning on the date that is one year after the 2622
effective date of this section, and every year thereafter, the 2623
commission shall submit a report to the governor and the general 2624
assembly. In the report, the commission shall explain all of the 2625
following: 2626

(1) The extent to which the fund is being utilized by 2627
public safety officers; 2628

(2) The health and employment outcomes of public safety 2629
officers who utilize the fund; 2630

(3) The fund's solvency; 2631

(4) Proposed statutory changes necessary to further the 2632
state's interest in assisting public safety officers who sustain 2633
post-traumatic stress injuries in the course of, and arising out 2634
of, their employment, including whether the fund should be 2635

continued, expanded, or modified. 2636

Sec. 5119.76. (A) (1) Except as provided in division (A) (2) 2637
of this section, an individual is eligible to receive 2638
reimbursement for the medical, nurse, and hospital services and 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 2935
States department of commerce from the first day of January of 2936
the third preceding calendar year to the last day of December of 2937
the preceding calendar year. The commissioner shall certify the 2938
resulting amount to each county auditor whose county undergoes a 2939
reappraisal or triennial update not later than the first day of 2940
September of each year. 2941

(G) The September deadline described in division (B) or 2942
(E) of this section may be extended by the tax commissioner, 2943
pursuant to a request for the extension submitted by the chair 2944
of the county budget commission. 2945

Sec. 5713.08. (A) The county auditor shall make a list of 2946
all real and personal property in the auditor's county that is 2947
exempted from taxation. Such list shall show the name of the 2948
owner, the value of the property exempted, and a statement in 2949
brief form of the ground on which such exemption has been 2950
granted. It shall be corrected annually by adding thereto the 2951
items of property which have been exempted during the year, and 2952
by striking therefrom the items which in the opinion of the 2953
auditor have lost their right of exemption and which have been 2954
reentered on the taxable list, but no property shall be struck 2955
from the exempt property list solely because the property has 2956
been conveyed to a single member limited liability company with 2957
a nonprofit purpose from its nonprofit member or because the 2958
property has been conveyed by a single member limited liability 2959
company with a nonprofit purpose to its nonprofit member. No 2960
additions shall be made to such exempt lists and no additional 2961

items of property shall be exempted from taxation without the 2962
consent of the tax commissioner as is provided for in section 2963
5715.27 of the Revised Code or without the consent of the 2964
housing officer under section 3735.67 of the Revised Code, 2965
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 3027
lien after the property was first used for the exempt purpose, 3028
but in no case prior to the date of acquisition of the title to 3029
the property by the applicant, may be remitted by the 3030
commissioner or county auditor, except as is provided in 3031
division (A) of section 5713.081 of the Revised Code. 3032

(D) Real property acquired by the state in fee simple is 3033
exempt from taxation from the date of acquisition of title or 3034
date of possession, whichever is the earlier date, provided that 3035
all taxes, interest, and penalties as provided in the 3036
apportionment provisions of section 319.20 of the Revised Code 3037
have been paid to the date of acquisition of title or date of 3038
possession by the state, whichever is earlier. The proportionate 3039
amount of taxes that are a lien but not yet determined, 3040
assessed, and levied for the year in which the property is 3041
acquired, shall be remitted by the county auditor for the 3042
balance of the year from date of acquisition of title or date of 3043
possession, whichever is earlier. This section shall not be 3044
construed to authorize the exemption of such property from 3045
taxation or the remission of taxes, interest, and penalties 3046
thereon until all private use has terminated. 3047

Sec. 5715.23. Annually, immediately after the county board 3048
of revision has acted upon the assessments for the current year 3049
as required under section 5715.16 of the Revised Code and the 3050
county auditor has given notice by advertisement in a newspaper 3051
of general circulation in the county that the valuations have 3052

been revised and are open for public inspection as provided in 3053
section 5715.17 of the Revised Code, each auditor shall make out 3054
and transmit to the tax commissioner an abstract of the real 3055
property of each taxing district in the auditor's county, in 3056
which the auditor shall set forth the aggregate amount and 3057
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 United States;	3086 3087
(c) Additions or other improvements to an existing building or structure that belongs to the state or a political subdivision, as defined in section 5713.081 of the Revised Code, and that is exempted from taxation as property used exclusively for a public purpose;	3088 3089 3090 3091 3092
(d) Pre-residential development property that is exempted from taxation pursuant to section 5709.56 of the Revised Code.	3093 3094
(B) (1) The board of education of any school district may request the tax commissioner or county auditor to provide it with notification of applications for exemption from taxation for property located within that district. If so requested, and except as provided in division (B) (2) of this section, the commissioner or auditor shall send to the board on a monthly basis reports that contain sufficient information to enable the board to identify each property that is the subject of an exemption application, including, but not limited to, the name of the property owner or applicant, the address of the property, and the auditor's parcel number. The commissioner or auditor shall mail the reports by the fifteenth day of the month following the end of the month in which the commissioner or auditor receives the applications for exemption.	3095 3096 3097 3098 3099 3100 3101 3102 3103 3104 3105 3106 3107 3108
(2) A county auditor shall not provide a board of education with notification of an application for exemption from taxation for pre-residential development property filed pursuant to section 5709.56 of the Revised Code.	3109 3110 3111 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 3149
auditor by any person, board, or officer authorized by section 3150
5715.19 of the Revised Code to file complaints with the county 3151
board of revision against the continued exemption of any 3152
property granted exemption by the commissioner or auditor under 3153
this section other than pre-residential development property 3154
that is exempted from taxation pursuant to section 5709.56 of 3155
the Revised Code. 3156

(F) ~~An~~ Except as provided in division (I) of this section, 3157
an application for exemption and a complaint against exemption 3158
shall be filed prior to the thirty-first day of December of the 3159
tax year for which exemption is requested or for which the 3160
liability of the property to taxation in that year is requested. 3161
The commissioner or auditor shall consider such application or 3162
complaint in accordance with procedures established by the 3163
commissioner, determine whether the property is subject to 3164
taxation or exempt therefrom, and, if the commissioner makes the 3165
determination, certify the determination to the auditor. Upon 3166
making the determination or receiving the commissioner's 3167
determination, the auditor shall correct the tax list and 3168
duplicate accordingly. If a tax certificate has been sold under 3169
section 5721.32 or 5721.33 of the Revised Code with respect to 3170
property for which an exemption has been requested, the tax 3171
commissioner or auditor shall also certify the findings to the 3172
county treasurer of the county in which the property is located. 3173

(G) Applications and complaints, and documents of any kind 3174
related to applications and complaints, filed with the tax 3175
commissioner or county auditor under this section are public 3176
records within the meaning of section 149.43 of the Revised 3177
Code. 3178

(H) If the commissioner or auditor determines that the use 3179
of property or other facts relevant to the taxability of 3180
property that is the subject of an application for exemption or 3181
a complaint under this section has changed while the application 3182
or complaint was pending, the commissioner or auditor may make 3183
the determination under division (F) of this section separately 3184
for each tax year beginning with the year in which the 3185
application or complaint was filed or the year for which 3186
remission of taxes under division (C) of section 5713.08 of the 3187
Revised Code was requested, and including each subsequent tax 3188
year during which the application or complaint is pending before 3189
the commissioner or auditor. 3190

(I) (1) An application for exemption authorized by section 3191
725.02, 1728.10, 5709.40, 5709.41, 5709.411, 5709.45, 5709.73, 3192
or 5709.78 of the Revised Code may be filed before the tax year 3193
for which the exemption will apply under the resolution or 3194
ordinance authorizing the exemption. Division (I) (1) of this 3195
section applies to such applications regardless of the tax year 3196
in which they are filed, and the tax commissioner shall consider 3197
such an application in accordance with procedures established by 3198
the commissioner, determine whether the property is or will be 3199
exempt from taxation, and, if the commissioner determines in the 3200
affirmative, certify the determination to the county auditor of 3201
the county in which the property is located. Upon receiving the 3202
commissioner's determination, the auditor shall correct the tax 3203
list accordingly or, if the determination is issued before the 3204

tax year for which the exemption would apply under the 3205
resolution or ordinance authorizing the exemption, reflect that 3206
exemption for the tax list for the tax year for which the 3207
exemption will apply under the resolution or ordinance 3208
authorizing the exemption. If a tax certificate has been sold 3209
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 Facility Providers, and the corresponding federal share in appropriation item 651623, Medicaid Services - Federal, shall be used by the Department of Medicaid to make payments to nursing facility providers pursuant to, and to fully finalize and settle, the decision of the Ohio Supreme Court in the case *State ex rel. LeadingAge Ohio v. Ohio Dept. of Medicaid*, 180 Ohio St.3d 41 (2025). Any provider who accepts a payment made by the Department under this section agrees that the payment fully satisfies any outstanding amount due to the provider under section 5165.26 of the Revised Code, as that section existed from July 1, 2023, to March 20, 2026, and waives any legal claim to the contrary.

(B) If a nursing facility has undergone a change of operator or owner in the intervening time between July 1, 2023, and the effective date of this section, the exiting operator or owner and entering operator or owner shall jointly provide notice to the Department stating whether the exiting operator or owner or entering operator or owner, or both, are entitled to receive payments under this section. If a joint notice is impossible because the exiting operator or owner no longer exists, the Department shall not make a payment until the entering operator or owner provides the Department a unilateral notice of and proof that the exiting operator or owner no longer exists. If an exiting operator or owner and entering operator or owner do not agree on who is entitled to receive payment, the Department shall not make a payment until a signed agreement is

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 3286
operator or owner as described in division (B) of this section, 3287
the Department shall make payment to the nursing facility 3288
provider without delay. 3289

(D) As used in this section, "change of operator," 3290
"entering operator," "exiting operator," "nursing facility," 3291
"owner," and "provider" have the same meanings as in section 3292
5165.01 of the Revised Code. 3293

(E) Amounts equal to the unexpended, unencumbered balances 3294
of appropriation item 651615, Nursing Facility Providers, and 3295
the corresponding federal share in appropriation item 651623, 3296
Medicaid Services - Federal, at the end of fiscal year 2026 are 3297
hereby reappropriated to the same appropriation items for the 3298
same purposes in fiscal year 2027. 3299

Section 6. 3300
3301

	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

A	DNR DEPARTMENT OF NATURAL RESOURCES		
B	General Revenue Fund		
C	GRF 725520 Special Projects	\$0	\$4,060,000
D	GRF General Revenue Fund Total	\$0	\$4,060,000
E	TOTAL ALL BUDGET FUND GROUPS	\$0	\$4,060,000

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) \$1,725,000 at Lake Logan, (B) 3344
 \$1,745,000 at Lake Loramie, and (C) \$590,000 at Grand Lake St. 3345
 Marys. 3346

Section 9. 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- 3371
Traumatic Stress Fund, shall be used in accordance with section 3372
5119.74 of the Revised Code. 3373

Section 11. Within the limits set forth in this act, the 3374
Director of Budget and Management shall establish accounts 3375
indicating the source and amount of funds for each appropriation 3376
made in this act, and shall determine the manner in which 3377
appropriation accounts shall be maintained. Expenditures from 3378
operating appropriations contained in this act shall be 3379
accounted for as though made in, and are subject to all 3380
applicable provisions of, H.B. 96 of the 136th General Assembly. 3381

Section 12. That Sections 223.20, 259.10, 259.20, 337.10, 3382
337.90, 423.106, and 513.10 of H.B. 96 of the 136th General 3383
Assembly be amended to read as follows: 3384

Sec. 223.20. AUDIT MANAGEMENT AND SERVICES 3385

The foregoing appropriation item 070401, Audit Management 3386
and Services, shall be used pursuant to section 117.13 of the 3387
Revised Code to support costs of the Auditor of State that are 3388
not recovered through charges to local governments and state 3389
entities, including costs that cannot be recovered from audit 3390
clients under federal indirect cost allocation guidelines. This 3391
appropriation item also shall be used to cover costs of the 3392

Local Government Services Section that are not charged to 3393
clients. 3394

Of the foregoing appropriation item 070401, Audit 3395
Management and Services, \$5,000,000 in fiscal year 2026 shall be 3396
used to conduct an audit in accordance with Section 751.170 of 3397
~~this act~~H.B. 96 of the 136th General Assembly. An amount equal 3398
to the unexpended, unencumbered balance of appropriation item 3399
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
the same purpose in fiscal year 2027. 3430

FISCAL DISTRESS TECHNICAL ASSISTANCE 3431

The foregoing appropriation item 070403, Fiscal Distress 3432
Technical Assistance, shall be used to support costs of the 3433
Auditor of State responsibilities under Chapters 118., 3316., 3434
and 3345. of the Revised Code to provide services to local 3435
governments, schools, or colleges and universities in, or at 3436
risk of entering, a state of fiscal caution, watch, or 3437
emergency. 3438

LOCAL GOVERNMENT AUDIT SUPPORT 3439

The foregoing appropriation item 070412, Local Government 3440
Audit Support, shall be used pursuant to section 117.13 of the 3441
Revised Code to support costs of the Auditor of State that are 3442
not recovered through charges to local governments, including 3443
costs that cannot be recovered from audit clients under federal 3444
indirect cost allocation guidelines. 3445

LOCAL GOVERNMENT AUDIT SUPPORT FUND 3446

The foregoing appropriation item 070611, Local Government 3447
Audit Support Fund, shall be used pursuant to section 117.131 of 3448
the Revised Code to offset costs of audits that would otherwise 3449
be charged to local public offices in the absence of the fund. 3450

Sec. 259.10. 3451

1	2	3	4	5
A		DEV DEPARTMENT OF DEVELOPMENT		
B	General Revenue Fund			
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	\$12,682,630 <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 Initiative	\$500,000	\$500,000
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	\$143,837,245 <u>\$144,387,245</u>
V	Dedicated Purpose Fund Group				
W	4500	195624	Minority Business Bonding	\$9,875	\$9,875

		Program Administration		
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 Programs	\$188,100 \$188,100
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	\$1,800,000 \$1,800,000

		Operating		
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 Reimbursable Expenditures	\$250,000	\$250,000
BC	Internal Service Activity Fund Group Total	\$15,513,246	\$15,859,260
BD	Facilities Establishment Fund Group		
BE 4Z60 195647	Rural Industrial Park Loan	\$5,000,000	\$5,000,000
BF 5S90 195628	Capital Access Loan Program	\$1,000,000	\$1,000,000
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 Total	\$69,459,026	\$16,000,000
BK	Bond Research and Development Fund Group		
BL 7011 195686	Third Frontier Tax Exempt - Operating	\$1,000,000	\$1,000,000

BM 7011 195687	Third Frontier Research and Development Projects	\$1,000,000	\$1,000,000
BN 7014 195620	Third Frontier Taxable - Operating	\$2,710,000	\$2,710,000
BO 7014 195692	Research and Development Taxable Bond Projects	\$100,000,000	\$20,000,000
BP	Bond Research and Development Fund Group Total	\$104,710,000	\$24,710,000
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	\$710,264,244 <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 Development, shall be used to support the activities of the Minority Business Development Division, including providing grants to local nonprofit organizations to support economic development activities that promote minority business development, in conjunction with local organizations funded through appropriation item 195454, Small Business and Export Assistance. 3459
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HELPING OHIOANS STAY IN THEIR HOMES 3467

The foregoing appropriation item 195406, Helping Ohioans Stay in their Homes, shall be granted to People Working Cooperatively for the Safe and Healthy at Home Initiative. 3468
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BUSINESS DEVELOPMENT SERVICES 3471

The foregoing appropriation item 195415, Business Development Services, shall be used for the operating expenses of the Office of Strategic Business Investments and the regional economic development offices. 3472
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Of the foregoing appropriation item 195415, Business Development Services, \$1,550,000 in fiscal year 2026 and \$1,450,000 in fiscal year 2027 shall be allocated to Development Projects, Inc., for economic development programs and the creation of new jobs to leverage and support mission gains at Department of Defense and related facilities in Ohio by working with future base realignment and closure activities and ongoing Department of Defense efficiency and partnership initiatives, assisting efforts to secure Department of Defense support contracts for Ohio companies, assessing and supporting regional job and workforce development needs generated by the Department of Defense and the Ohio aerospace industry, promoting technology 3476
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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 Assistance, may be used for the administrative costs of planning and liaison activities for the Governor's Office of Appalachia, to provide financial assistance to projects in Ohio's Appalachian counties, to support four local development districts, and to pay dues for the Appalachian Regional Commission. These funds may be used to match federal funds from the Appalachian Regional Commission. Programs funded through the appropriation item shall be identified and recommended by the local development districts and approved by the Governor's Office of Appalachia. The Department of Development shall conduct compliance and regulatory review of the programs recommended by the local development districts. Moneys allocated under the appropriation item may be used to fund projects including, but not limited to, those designated by the local development districts as community investment and rapid response projects.

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

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

Progress. 3548

Of the foregoing appropriation item 195455, Appalachia Assistance, \$500,000 in each fiscal year shall be allocated to Shawnee State University to support its Civic and Culture Program for Appalachia. 3549
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Of the foregoing appropriation item 195455, Appalachia Assistance, \$375,000 in fiscal year 2026 shall be used in coordination with the Ohio History Connection to celebrate and recognize the Northwest Ordinance Commemoration. 3553
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Of the foregoing appropriation item 195455, Appalachia Assistance, \$500,000 in fiscal year 2026 and \$875,000 in fiscal year 2027 shall be used to support the Veterans and First Responders Appalachian Assistance Program. The Director of the Department of Development, in coordination with the Director of the Department of Veterans Services, shall set criteria for distributing funding under the Veterans and First Responders Appalachian Assistance Program. 3557
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Of the foregoing appropriation item 195455, Appalachia Assistance, \$1,500,000 in each fiscal year shall be allocated to the Appalachian Ohio Manufacturers Coalition, to create a pilot program in Meigs, Athens, Morgan, Noble, Monroe, and Washington counties to reduce barriers of workforce reentry for individuals who have graduated from behavioral health recovery programs. The program shall be jointly developed and administered with the Appalachian Children Coalition, in consultation with the Director of the Ohio Department of Mental Health and Addiction Services. 3565
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Of the foregoing appropriation item 195455, Appalachia Assistance, \$750,000 in ~~each~~ fiscal year 2026 shall be allocated 3575
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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
existing General Revenue Fund appropriations in the Department 3584
of Development budget equal to at least \$550,000. 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 Development Grants, \$133,333 in each fiscal year shall be granted to Apollo Career and Technical Center to support the Ohio Oil and Gas Career Jumpstart Program.

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

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

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Sec. 337.10.

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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	\$11,287,028 <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	\$650,435,424 <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	\$1,251,939,132 <u>\$1,252,126,132</u>

Sec. 337.90. SPECIALIZED DOCKET SUPPORT 3705

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

(B) (1) Except as otherwise provided in this section, the 3710

foregoing appropriation item 336425, Specialized Docket Support, 3711
shall be used to defray a portion of the annual payroll costs 3712
associated with the specialized docket of a common pleas court, 3713
municipal court, county court, juvenile court, or family court 3714
that meets all of the eligibility requirements in division ~~(B)~~ 3715
(B)(2) of this section, including a family dependency treatment 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 Fund appropriations and transfers for fiscal year 2027, which shall include the most recent adjusted appropriations made by the General Assembly, appropriations signed by the Governor, but not yet effective, and appropriations transferred from fiscal year 2026, over the estimated General Revenue Fund revenue for fiscal year 2027. 3769
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(C) Notwithstanding section 131.44 of the Revised Code and except as provided in section 5163.04 of the Revised Code, upon calculating the surplus cash balance under division (B) of this section, the Director of Budget and Management shall transfer the surplus cash balance as follows: 3776
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(1) First, up to \$35,000,000 cash to the Budget Stabilization Fund (Fund 7013) to bring the cash balance of Fund 7013 to at least \$4,000,000,000; 3781
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(2) Second, \$320,000,000 cash to the Expanded Sales Tax Holiday Fund (Fund 5AX1); 3784
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(3) Third, \$350,000,000 cash to the Property Tax Relief Fund (Fund 5EA1), which is hereby created in the state treasury; 3786
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(4) Fourth, \$310,000,000 cash to the Health and Human Services Fund (Fund 5SA4); 3788
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(5) Fifth, \$200,000,000 cash to the Debt Service Reduction Fund (Fund 5DY1), which is hereby created in the state treasury. 3790
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Any surplus cash balance remaining after these transfers shall remain in the General Revenue Fund. 3792
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(D) Notwithstanding section 5739.41 and division (B) (2) of section 131.44 of the Revised Code, the sales tax holiday 3794
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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
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A ETC BROADCAST EDUCATIONAL MEDIA COMMISSION

B Reappropriations

C ~~Administrative Building Fund (Fund 7026)~~

D	C37428	Ohio Public TV-Radio	\$55,450
E	C37429	Ohio Radio Reading Services Equipment	\$51,000
F	Administrative Building Fund (Fund 7026) Total		\$106,450
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		\$1,043,297
			<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

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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)	\$22,248,188
	Total	
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	\$1,250,000

GA136

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 Project GA136	\$1,000,000
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	\$500,000

Improvements GA136

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	\$350,000

Center GA136	
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 West End Park Improvements Parks <u>Projects</u> GA136	\$350,000
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 GA136	\$300,000
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 Beechwold 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	\$150,000

Inclusive Playground GA136		
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 GA136	\$100,000
KI CP0361	Heritage Park Boulderling 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 Project GA136	\$100,000
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 Morningside <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	\$27,500

GA136

OP Parks and Recreation Improvement Fund (Fund 7035) \$328,278,770
Total

OQ TOTAL ALL FUNDS \$368,969,958

STATE PARKS RENOVATIONS/UPGRADES 3835

Of the foregoing appropriation item C725R3, State Parks 3836
Renovations/Upgrades, \$1,750,000 shall be used for a police 3837
boathouse at Portage Lakes State Park. 3838

Of the foregoing appropriation item C725R3, State Parks 3839
Renovations/Upgrades, \$800,000 shall be used for improvements to 3840
East Bank Road at Grand Lake St. Marys State Park. 3841

Of the foregoing appropriation item C725R3, State Parks 3842
Renovations/Upgrades, \$525,000 shall be used for Rocky Fork 3843
State Park East Shore Marina lighting and other improvements. 3844

Of the foregoing appropriation item C725R3, State Parks 3845
Renovations/Upgrades, \$350,000 shall be used for the Wolf Run 3846
State Park campground and beach improvements. 3847

Of the foregoing appropriation item C725R3, State Parks 3848
Renovations/Upgrades, \$300,000 shall be used for the Buckeye 3849
Lake State Park north shore bathroom project. 3850

Of the foregoing appropriation item C725R3, State Parks 3851
Renovations/Upgrades, \$250,000 shall be used for the Appalachian 3852
Hills Wildlife Area Archery Range. 3853

Of the foregoing appropriation item C725R3, State Parks 3854
Renovations/Upgrades, \$200,000 shall be used for the Hargus Lake 3855
Kayak ramp at A.W. Marion State Park. 3856

Section 17. That existing Section 223.10 of S.B. 450 of
the 136th General Assembly is hereby repealed. 3857
3858

Section 18. The amendments by this act to Section 223.10 3859
of S.B. 450 of the 136th General Assembly are contingent on S.B. 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 property for those tax years be credited or paid to the applicant, including such taxes, interest, and penalties that were paid prior to the date of acquisition of title to the property by the applicant.

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

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

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

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

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

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