

# AN ACT

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

*Be it enacted by the General Assembly of the State of Ohio:*

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

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

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

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

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

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

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

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

(a) Any delinquent tax owed the state or a political subdivision of the state;

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

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

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

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

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

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

(C)(1) Whoever knowingly makes a false statement under division (B) of this section concerning an application for economic development assistance or who fails to provide any information required by that division is ineligible for the assistance applied for and is ineligible for any future economic development assistance from the state, a state agency, or a political subdivision.

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

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

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

(1) "Ohio qualified opportunity fund" means a qualified opportunity fund that holds one hundred per cent of its invested assets in qualified opportunity zone property situated in an Ohio opportunity zone.

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

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

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

In the case of qualified opportunity zone property that is qualified opportunity zone stock or qualified opportunity zone partnership interest, the stock or interest is situated in an Ohio opportunity zone only if, during all of the qualified opportunity fund's holding period for such stock or interest, all of the use of the corporation's or partnership's tangible property was in an Ohio opportunity zone. In the case of qualified opportunity zone property that is qualified opportunity zone business property, the property is situated in an Ohio opportunity zone only if, during all of the fund's holding period for such property, all of the use of the property was in an Ohio opportunity zone.

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

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

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

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

(5) "Investment" means money from any source other than grant funds that is invested to improve property, but not to acquire property, located in an Ohio opportunity zone with the expectation of receiving a profit. An investment into an affordable housing project located in an

Ohio opportunity zone shall be eligible regardless of whether the investment is made after improvements are made to the property and initially paid for with financing, provided that the investment consists of equity or loan proceeds invested to repay financing that did not receive tax credits as an investment under this section and the financing was used for the development, rehabilitation, or preservation of affordable housing within an Ohio opportunity zone and the investment that was used to repay the financing is made within two years after completion of the project. As used in division (A)(5) of this section, "affordable housing project" means any development that participates in, receives an allocation from, or is otherwise governed by the programs administered by the Ohio housing finance agency under Chapter 175. of the Revised Code.

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

(B) A person that invests in one or more Ohio qualified opportunity funds may apply to the director of development for a nonrefundable credit against the tax levied under section 5725.18, 5726.02, 5729.03, or 5747.02 of the Revised Code. The application shall be made on forms prescribed by the director. The director shall accept and review applications submitted under this section during two annual periods, the first of which begins on the ~~tenth~~fifteenth day of January and ends on the ~~seventeenth~~sixteenth day of January, and the second of which begins on the ~~tenth~~fifteenth day of July and ends on the ~~seventeenth~~sixteenth day of July. If any of those dates fall on a day that is not a business day, then the application period begins on or ends after the next business day, as applicable. The credit shall equal ten per cent of the amount of the person's investment in the fund that the fund invested during the immediately preceding investment period in projects located in Ohio opportunity zones.

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

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

(2) A statement from an employee or officer of each Ohio qualified opportunity fund identified by the person under division (B)(1) of this section certifying the amount of the person's investment in the fund and the amount of that investment the fund invested in projects located in Ohio opportunity zones during the immediately preceding investment period. The statement shall describe each project funded by the investment and state each project's location and the portion of the person's investment invested in each such project. Unless the fund demonstrates otherwise to the director's satisfaction, the amount of a person's investment that the fund invested in a project located in an Ohio opportunity zone equals the same proportion of the amount of the fund's investment in the project as the person's investment in the fund bears to the total investment by all investors in that

fund on the date the fund makes the investment in the project.

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

(C)(1) Subject to division (C)(2) of this section, if the director determines that the applicant qualifies for a credit under this section, the director shall issue, within sixty days after the last day on which an application may be submitted for that application period, a tax credit certificate to the person identified with a unique number and listing the amount of credit the director determines is eligible to be claimed or transferred.

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

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

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

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

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

(3) The credit may be claimed by a person under section 5725.38, 5726.61, 5729.21, or 5747.86 of the Revised Code, as applicable. A person that is not subject to taxation under section 5725.18, 5726.02, 5729.03, or 5747.02 of the Revised Code shall not claim the credit but if the person is the applicant to which the certificate was initially issued, the person may transfer the right to claim the credit under division (D) of this section.

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

(E) A person that holds a wholly or partially unclaimed certificate issued under this section may transfer the right to claim all or part of the remaining credit to any other person. To effectuate the transfer, the transferor must notify the tax commissioner, in writing, that the transferor is transferring the right to claim all or part of the remaining credit stated on the certificate. The transferor shall identify in that notification the certificate's number, the name and the tax identification number of the transferee, the amount of remaining credit transferred to the transferee, and, if applicable, the amount of remaining credit retained by the transferor. The transferee may claim the amount of credit received under this division pursuant to and in the manner required under divisions (C)(3) and (D) of this section. Transferring a credit under this division does not extend the taxable year or calendar year for which the credit may be claimed or number of years for which the

unclaimed credit amount may be carried forward under section 5725.38, 5726.61, 5729.21, or 5747.86 of the Revised Code, as applicable.

Any person to which a credit has been transferred under this division may transfer the right to claim all or part of the transferred credit amount to any other person, in the same manner prescribed by this division for the initial transfer, including that any such transfer be reported by the transferor to the tax commissioner as described in this division.

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

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

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

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

Sec. 303.12. (A)(1) Amendments to the zoning resolution may be initiated by motion of the county rural zoning commission, by the passage of a resolution by the board of county commissioners, or by the filing of an application by one or more of the owners or lessees of property within the area proposed to be changed or affected by the proposed amendment with the county rural zoning commission. The board of county commissioners may require that the owner or lessee of property filing an application to amend the zoning resolution pay a fee to defray the cost of advertising, mailing, filing with the county recorder, and other expenses. If the board of county commissioners requires such a fee, it shall be required generally, for each application. The board of county commissioners, upon the passage of such a resolution, shall certify it to the county rural zoning commission.

(2) Upon the adoption of a motion by the county rural zoning commission, the certification of a resolution by the board of county commissioners to the commission, or the filing of an application by property owners or lessees as described in division (A)(1) of this section with the commission, the commission shall set a date for a public hearing, which date shall not be less than twenty nor more than forty days from the date of adoption of such a motion, the date of the

certification of such a resolution, or the date of the filing of such an application. Notice of the hearing shall be given by the commission by one publication at least ten days before the date of the hearing, using at least one of the following methods:

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

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

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

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

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

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

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

(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 these properties, as they appear on the county auditor's current tax list;

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

(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;

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

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

(8) Any other information requested by the commission.

(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:

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

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

(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;

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

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

(6) Any other information requested by the commission.

Hearings shall be held in the county court house or in a public place designated by the commission.

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

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

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

The board of county commissioners, upon receipt of that recommendation, shall set a time for a public hearing on the proposed amendment, which date shall be not more than thirty days from the date of the receipt of that recommendation. Notice of the hearing shall be given by the board by one publication at least ten days before the date of the hearing, using at least one of the following methods:

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

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

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

(F) If the proposed amendment intends to rezone or redistrict ten or fewer 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:

- (1) The name of the board of county commissioners that will be conducting the hearing;
- (2) A statement indicating that the motion, application, or resolution is an amendment to the zoning resolution;
- (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;
- (4) The present zoning classification of property named in the proposed amendment and the proposed zoning classification of that property;
- (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;
- (6) The name of the person responsible for giving notice of the hearing by publication, by mail, or by both publication and mail;
- (7) Any other information requested by the board.

(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:

- (1) The name of the board of county commissioners that will be conducting the hearing on the proposed amendment;
- (2) A statement indicating that the motion, application, or resolution is an amendment to the zoning resolution;
- (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;
- (4) The name of the person responsible for giving notice of the hearing by publication;
- (5) Any other information requested by the board.

(H) Within twenty days after its public hearing, the board of county commissioners shall either adopt or deny the recommendation of the county rural zoning commission or adopt some modification of it. If the board denies or modifies the commission's recommendation, a majority vote of the board shall be required.

Except as provided in division (I) of this section, the proposed amendment, if adopted by the board, shall become effective in thirty days after the date of its adoption, unless, within thirty days after the adoption, there is presented to the board of county commissioners a petition, signed by a number of qualified voters residing in the unincorporated area of the township or part of that unincorporated area included in the zoning plan equal to not less than eight per cent of the total vote cast for all candidates for governor in that area at the most recent general election at which a governor was elected, requesting the board to submit the amendment to the electors of that area for

approval or rejection at a special election to be held on the day of the next primary or general election occurring at least ninety days after the petition is submitted. Each part of this petition shall contain the 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 County Commissioners of \_\_\_\_\_ County, Ohio:

We, the undersigned, being electors residing in the unincorporated area of \_\_\_\_\_ Township, included within the \_\_\_\_\_ County Zoning Plan, equal to not less than eight 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 County Commissioners to submit this amendment of the zoning resolution to the electors of \_\_\_\_\_ Township residing within the unincorporated area of the township included in the \_\_\_\_\_ County Zoning Resolution, for approval or rejection at a special election to be held on the day of the next primary or general election to be held on \_\_\_\_\_ (date) \_\_\_\_\_, pursuant to section 303.12 of the Revised Code.

Street Address Date of

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

\_\_\_\_\_
\_\_\_\_\_

STATEMENT OF CIRCULATOR

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

the best of my knowledge and belief the signature of the person whose signature it purports to be or of an attorney in fact acting pursuant to section 3501.382 of the Revised Code.

\_\_\_\_\_  
(Signature of circulator)

circulator's \_\_\_\_\_ permanent residence in this \_\_\_\_\_ (Address of state)  
\_\_\_\_\_  
(City, village, or township, \_\_\_\_\_ and zip code)

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

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

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

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

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

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

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

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

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

Sec. 306.43. (A) The board of trustees of a regional transit authority or any officer or

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

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

- (1) A clear, complete, and adequate description of the goods, services, or work is available;
- (2) Time permits the solicitation, submission, and evaluation of sealed bids;
- (3) The award will be made on the basis of price and other price-related factors;
- (4) It is not necessary to conduct discussions with responding offerors about their bids;
- (5) There is a reasonable expectation of receiving more than one sealed bid.

A regional transit authority shall publish a notice calling for bids once a week for no less than two consecutive weeks in a newspaper of general circulation within the territorial boundaries of the regional transit authority, or as provided in section 7.16 of the Revised Code. A regional transit authority may require that a bidder for any contract other than a construction contract provide a bid guaranty in the form, quality, and amount considered appropriate by the regional transit authority. The board may let the contract to the lowest responsive and responsible bidder. Where fewer than two responsive bids are received, a regional transit authority may negotiate price with the sole responsive bidder or may rescind the solicitation and procure under division (H)(2) of this section.

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

- (1) A clear, complete, and adequate description of the goods, services, or work is not available, but definite criteria exist for the evaluation of technical proposals;
- (2) It is necessary to conduct discussions with responding offerors.

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

(D) A regional transit authority shall make a procurement by competitive proposals if

competitive sealed bidding or two-step competitive bidding is not appropriate.

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

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

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

(3) All contracts for construction in excess of one hundred thousand dollars shall be made only after the regional transit authority has published a notice calling for bids once a week for two consecutive weeks in a newspaper of general circulation within the territorial boundaries of the regional 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 give preference to goods produced in the United States in accordance with the Buy America requirements in the "Surface

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(6) A provision that provides for a person other than the regional transit authority's general counsel to serve as legal counsel for the regional transit authority, unless allowed for by a regional transit authority's internal procedures;

(7) A provision that is inconsistent with the regional transit authority's obligations under section 149.43 of the Revised Code;

(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;

(9) A provision that limits the regional transit authority's ability to recover the cost of cover for a replacement contractor.

(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.

(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.

(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.

(R) As used in this section:

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

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

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

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

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

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

Sec. 319.301. (A) The reductions required by division (D) of this section do not apply to any of the following:

(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;

(2) Taxes levied within the one per cent limitation imposed by Section 2 of Article XII, Ohio Constitution;

(3) Taxes provided for by the charter of a municipal corporation.

(B) As used in this section:

(1) "Real property" includes real property owned by a railroad.

(2) "Carryover property" means all real property on the current year's tax list except:

(a) Land and improvements that were not taxed by the district in both the preceding year and the current year;

(b) Land and improvements that were not in the same class in both the preceding year and the current year.

(3) "Effective tax rate" means with respect to each class of property:

(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

(b) The taxable value of all real property in that class.

(4) "Taxes charged and payable" means the taxes charged and payable prior to any reduction required by section 319.302 or, if applicable, 319.303 of the Revised Code.

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

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

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

(2) Certify each percentage determined in division (D)(1) of this section, as adjusted under division (E) of this section, and the class of property to which that percentage applies to the auditor of each county in which the district has territory. The auditor, after complying with section 319.30 of the Revised Code, shall reduce the sum to be levied by such tax against each parcel of real property in the district by the percentage so certified for its class. Certification shall be made by the first day of September except in the case of a tax levied for the first time or if delay is necessary to due to the certification required under division (B) of section 5705.316 of the Revised Code, in which case certification shall be made within fifteen days of the date the county auditor or county budget commission submits or certifies the information necessary to make the required determination.

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

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

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

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

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

held before January 1, 2026, until the first tax year, starting in tax year 2026, that section 5715.24 of the Revised Code applies in a county that includes territory of the school district.

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

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

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

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

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

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

(G) The commissioner may order a county auditor to furnish any information the commissioner needs to make the determinations required under division (D) or (E) of this section, and the auditor shall supply the information in the form and by the date specified in the order. If the auditor fails to comply with an order issued under this division, except for good cause as determined by the commissioner, the commissioner shall withhold from such county or taxing district therein fifty per cent of state revenues to local governments pursuant to section 5747.50 of the Revised Code or shall direct the department of education and workforce to withhold therefrom fifty per cent of state revenues to school districts pursuant to Chapter 3317. of the Revised Code. The commissioner shall 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 complaints filed under section 5715.19 of the Revised Code for determinations made for the tax year in which such changes are reported to the commissioner. Such changes shall be reported to the commissioner on the first abstract of real property filed with the commissioner under section 5715.23 of the Revised Code following the date on which the complaint is finally determined by the board of revision or by a court or other authority with jurisdiction on appeal. The tax commissioner shall account for such changes in making the determinations only for the tax year in which the change in valuation is reported. Such a valuation change shall not be used to recompute the percentages determined under division (D)(1) of this section for any prior tax year.

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

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

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

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

(iii) A person 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 taxes under this division 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.

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

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

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

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

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

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

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

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

(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 amount applies to the following tax year for persons described in division (A)(1)(b)(iii) of this

section. The certified reduction amount applies to the following tax year. The commissioner shall not make the applicable adjustment in any calendar year in which the amount resulting from the adjustment would be less than the total income threshold or the reduction amount for the current tax year.

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

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

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

(i) For a surviving spouse described in division (L)(1) of section 323.151 of the Revised Code, the year the disabled veteran dies;

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

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

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

(B)(1) As used in division (B) of this section, "qualifying levy" has the same meaning as in

section 319.302 of the Revised Code.

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

- (a) For the first tax year to which this amendment applies, 5.70%;
- (b) For the following tax year, 8.92%;
- (c) For the second following tax year, 12.15%;
- (d) For the third following tax year and every year thereafter, 15.38%.

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

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

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

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

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

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

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

(2) Upon the adoption of a motion by the township zoning commission, the certification of a resolution by the board of township trustees to the commission, or the filing of an application by property owners or lessees as described in division (A)(1) of this section with the commission, the commission shall set a date for a public hearing, which date shall not be less than twenty nor more than forty days from the date of the certification of such a resolution, the date of adoption of such a motion, or the date of the filing of such an application. Notice of the hearing shall be given by the commission by one publication at least ten days before the date of the hearing using at least one of the following methods:

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

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

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

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

(C) If the proposed amendment intends to rezone or redistrict ten or fewer parcels of land as listed on the county auditor's current tax list, the published and mailed notices shall set forth the

time, date, and place of the public hearing and include all of the following:

- (1) The name of the township zoning commission that will be conducting the hearing;
- (2) A statement indicating that the motion, resolution, or application is an amendment to the zoning resolution;
- (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;
- (4) The present zoning classification of property named in the proposed amendment and the proposed zoning classification of that property;
- (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;
- (6) The name of the person responsible for giving notice of the hearing by publication, by mail, or by both publication and mail;
- (7) A statement that, after the conclusion of the hearing, the matter will be submitted to the board of township trustees for its action;
- (8) Any other information requested by the commission.

(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:

- (1) The name of the township zoning commission that will be conducting the hearing on the proposed amendment;
- (2) A statement indicating that the motion, application, or resolution is an amendment to the zoning resolution;
- (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;
- (4) The name of the person responsible for giving notice of the hearing by publication;
- (5) A statement that, after the conclusion of the hearing, the matter will be submitted to the board of township trustees for its action;
- (6) Any other information requested by the commission.

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

The county or regional planning commission shall recommend the approval or denial of the

proposed amendment or the approval of some modification of it and shall submit its recommendation to the township zoning commission. The recommendation shall be considered at the public hearing held by the township zoning commission on the proposed amendment.

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

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

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

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

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

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

(F) If the proposed amendment intends to rezone or redistrict ten or fewer 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:

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

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

(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;

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

(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;

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

(7) Any other information requested by the board.

(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:

- (1) The name of the board of township trustees that will be conducting the hearing on the proposed amendment;
- (2) A statement indicating that the motion, application, or resolution is an amendment to the zoning resolution;
- (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;
- (4) The name of the person responsible for giving notice of the hearing by publication;
- (5) Any other information requested by the board.

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

Except as provided in division (J) of this section, the proposed amendment, if adopted by the board, shall become effective in thirty days after the date of its adoption, unless, within thirty days after the adoption, there is presented to the board of township trustees a petition, signed by a number of registered electors residing in the unincorporated area of the township or part of that unincorporated area included in the zoning plan equal to not less than thirty-five per cent of the total vote cast for all candidates for governor in that area at the most recent general election at which a governor was elected, requesting the board of township trustees to submit the amendment to the electors of that area for approval or rejection at a special election to be held on the day of the next primary or general election that occurs at least ninety days after the petition is filed. Each part of this petition shall contain the 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,



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

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

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

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

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

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

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

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

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

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

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

(3) "Informant" means a person who is assisting a law enforcement agency in a criminal investigation by purchasing controlled substances from others in return for compensation from the law enforcement agency.

(B) In addition to all other jurisdictions granted a municipal court in this chapter, except as provided in division (C) of this section, the Tiffin-Fostoria municipal court has concurrent

jurisdiction with the Seneca county court of common pleas in all criminal actions or proceedings to which both of the following apply:

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

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

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

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

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

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

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

~~(5) The defendant is under a community control sanction or post-release control sanction imposed by another court or is on parole or probation under the supervision of another jurisdiction.~~

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

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

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

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

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

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

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

(2) For purposes of determining the required level of indebtedness, the required percentage of the basic project costs under division (C)(1) of this section, and priority for assistance under sections 3318.01 to 3318.20 of the Revised Code, the percentile ranking of a school district with which the commission has entered into an agreement under this section between the first day of July and the thirty-first day of August in each fiscal year is the percentile ranking calculated for that

district for the immediately preceding fiscal year, and the percentile ranking of a school district with which the commission has entered into such agreement between the first day of September and the thirtieth day of June in each fiscal year is the percentile ranking calculated for that district for the current fiscal year.

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

Any school district that is reasonably expected to receive assistance under sections 3318.01 to 3318.20 of the Revised Code within two fiscal years from the date the school district adopts its resolution under division (B) of this section shall not be eligible to participate in the program established under this section unless that school district divides its project under those sections into segments as authorized by section 3318.034 of the Revised Code. In the case of a school district that has segmented its project as authorized in section 3318.034 of the Revised Code, the district shall select a discrete portion of one or more future segments of its project, to which the district may apply local resources under an agreement under this section prior to further state assistance for those future segments under sections 3318.01 to 3318.20 of the Revised Code.

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

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

~~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, the commission shall determine the basic project cost of the school district's classroom facilities needs. The commission shall determine the school district's portion of such basic project cost, which shall be ~~the greater of-~~

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

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

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

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

(2) Unless the school district board exercises its option under division (D)(3) of this section,

for a school district to qualify for participation in the program authorized under this section, one of the following conditions shall be satisfied:

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

(b) As authorized under division (C) of section 3318.05 of the Revised Code, the school district board shall earmark from the proceeds of a permanent improvement tax levied under section 5705.21 of the Revised Code, 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.

(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.

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

levying that tax to the district electors as follows:

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

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

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

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

(E)(1) If the school district becomes eligible for state assistance under sections 3318.01 to 3318.20 of the Revised Code for its entire project or for future segments, if the district previously segmented its project as authorized in section 3318.034 of the Revised Code, based on its percentile ranking under division (B)(3) of this section or is offered assistance under section 3318.364 of the Revised Code, the commission shall conduct a new assessment of the school district's classroom facilities needs and shall recalculate the basic project cost based on this new assessment. The basic project cost recalculated under this division shall include the amount of expenditures made by the school district board under division (D)(1) of this section. The commission shall then recalculate the school district's portion of the new basic project cost, which shall be the percentage of the original basic project cost assigned to the school district as its portion under division (C) of this section, except as provided in division (F)(2) of this section. The commission shall deduct the expenditure of school district moneys made under division (D)(1) of this section from the school district's portion of the basic project cost as recalculated under this division. If the amount of school district resources applied by the school district board to the school district's portion of the basic project cost under this section is less than the total amount of such portion as recalculated under this division, the school district board by a majority vote of all of its members shall, if it desires to seek state assistance under sections 3318.01 to 3318.20 of the Revised Code, adopt a resolution as specified in section 3318.06 of the Revised Code to submit to the electors of the school district the question of approval of a bond issue in order to pay any additional amount of school district portion required for state assistance. Any tax levy approved under division (D) of this section satisfies the requirements to levy the additional tax under section 3318.06 of the Revised Code.

(2) ~~If~~ Except as provided in division (F)(2) of this section, if the amount of school district resources applied by the school district board to the school district's portion of the basic project cost under this section is more than the total amount of such portion as recalculated under this division, within two years after the school district's portion is recalculated under division (E)(1) of this section the commission may grant to the school district the difference between the two calculated portions, but at no time shall the commission expend any state funds on a project in an amount greater than

the state's portion of the basic project cost as recalculated under this division.

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

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

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

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

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

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

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

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

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

(B) If there is a decrease in the tax valuation of a school district to which this section applies by ten per cent or greater from one tax year to the next due to a decrease in the assessment rate of the taxable property of an electric company that owns property in the district, as provided for in section 5727.111 of the Revised Code as amended by Am. Sub. S.B. 3 of the 123rd General Assembly, the Ohio facilities construction commission shall calculate or recalculate the state and school district

portions of the basic project cost of the school district's project by determining the percentile rank in which the district would be located if such ranking were made using the adjusted valuation per pupil calculated under division (C) of this section rather than the three-year average adjusted valuation per pupil, calculated under division (B) of section 3318.011 of the Revised Code. For such district, the required percentage of the basic project cost used to determine the state and school district shares of that cost under division (C) of section 3318.36 of the Revised Code shall be based on the percentile rank as calculated under this section rather than as otherwise provided in division ~~(C)~~~~(H)~~(C) of section 3318.36 of the Revised Code. If the commission has determined the state and school district portion of the basic project cost of such a district's project under section 3318.36 of the Revised Code prior to that decrease in tax valuation, the commission shall adjust the state and school district shares of the basic project cost of such project in accordance with this section.

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

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

(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 for the purpose of qualifying for the reduction. An owner includes a settlor of a revocable or irrevocable inter vivos trust holding the title to a manufactured or mobile home occupied by the

settlor as of right under the trust.

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

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

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

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

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

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

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

(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.

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

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

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

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

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

(i) Twenty-five thousand dollars of the cost to the owner, or the market value at the time of purchase, whichever is greater, as those terms are used in division (D)(1) of section 4503.06 of the Revised Code, and as adjusted under division (A)(2)(e) of this section;

(ii) The percentage from the appropriate schedule in division (D)(1)(b) of section 4503.06 of the Revised Code;

(iii) The assessment percentage of forty per cent used in division (D)(1)(b) of section 4503.06 of the Revised Code;

(iv) The tax rate of the taxing district in which the home has its situs.

(e) The tax commissioner shall adjust the income threshold described in divisions (A)(2)(a)(iii) and (A)(2)(c)(iii) and the reduction amounts described in divisions (A)(2)(b)(i), (A)(2)(d)(i), (B)(1), (B)(2), (C)(1), and (C)(2) 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 ensuing tax year, as applicable;

(iii) Add the resulting product to the total income threshold or reduction amount, as applicable for the ensuing 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 amount applies to the second ensuing tax year. The commissioner shall not make the applicable adjustment in any calendar year in which the amount resulting from the adjustment would be less than the total income threshold or the reduction amount for the ensuing tax year.

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

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

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

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

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

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

(a) For a surviving spouse described in division (H)(1) of section 4503.064 of the Revised Code, the year the disabled veteran dies;

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

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

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

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

to (iv) of this section.

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

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

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

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

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

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

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

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

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

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

(B) If a physician provides general supervision of a registered nurse under this section, then a health care provider that the physician and institution's clinical leadership have determined meets

the following qualifications shall be present at the location where the nurse administers contrast, in order to assist the nurse in the event of a reaction to contrast material or other adverse event resulting from contrast administration:

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

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

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

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

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

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

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

(2) General supervision does not require the supervising physician to observe the administration of contrast or to be present at the location where contrast is administered, but does require the supervising physician to be readily available for purposes of consulting with and directing the radiographer or technologist while administering contrast.

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

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

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

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

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

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

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

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

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

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

Sec. 4774.08. (A) A radiologist assistant shall practice only under the supervision of a radiologist acting in accordance with ~~section~~ sections 4774.10 and 4774.101 of the Revised Code. Under this supervision and subject to division (B) of this section, a radiologist assistant may do all of the following:

- (1) Perform fluoroscopic procedures;
- (2) Assess and evaluate the physiologic and psychological responsiveness of patients undergoing radiologic procedures;
- (3) Evaluate image quality, make initial image observations, and communicate observations to the supervising radiologist;
- (4) Administer contrast media, radio-isotopes, and other drugs prescribed by the supervising radiologist that are directly related to the radiologic procedures being performed;
- (5) Perform any other radiologic procedures specified by the state medical board in rules adopted under section 4774.11 of the Revised Code.

(B) A radiologist assistant shall not do any of the following:

- (1) Interpret radiologic images;
- (2) Make diagnoses;

(3) Prescribe therapies;

(4) Administer or participate in the administration of general anesthesia, deep sedation, moderate sedation, or minimal sedation.

Sec. 4774.10. (A) To be eligible to supervise a radiologist assistant, a physician shall be actively and directly engaged in the clinical practice of medicine and surgery as a radiologist or actively and directly engaged in the clinical practice of osteopathic medicine and surgery as a radiologist.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(1) "Public safety officer" ~~includes~~ means all the following, whether paid or volunteer:

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

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

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

~~(3)~~(d) A first responder, emergency medical technician-basic, emergency medical technician-intermediate, or emergency medical technician-paramedic certified under Chapter 4765. of the Revised Code.

(2) "Post-traumatic stress injury" means all the following:

(a) Post-traumatic stress disorder;

(b) Acute stress disorder;

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

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

(a) A psychiatrist as defined in section 5122.01 of the Revised Code;

(b) A licensed psychologist as defined in division (H) of section 4732.01 of the Revised Code;

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

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

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

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

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

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

(D) No employer shall discharge, demote, reassign, or take any punitive action against any public safety officer because the officer filed a claim or instituted, pursued, or testified in any proceedings related to compensation or benefits paid from the state post traumatic stress fund as a result of a diagnosis of post-traumatic stress disorder received in the course of, and arising out of, employment as a public safety officer but without an accompanying physical injury. Any such officer may file an action in the common pleas court of the county of the officer's employment in which the relief which may be granted shall be limited to reasonable attorney fees and reinstatement with back pay, if the action is based on discharge, or an award for wages lost if based upon demotion, reassignment, or punitive action taken, offset by earnings subsequent to discharge, demotion, reassignment, or punitive action taken. The action shall be forever barred unless filed within one hundred eighty days immediately following the discharge, demotion, reassignment, or punitive action taken, and no action may be instituted or maintained unless the employer has

~~received written notice of a claimed violation of this section within the ninety days immediately following the discharge, demotion, reassignment, or punitive action taken.~~

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

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

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

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

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

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

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

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

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

(C) The governor, president of the senate, and speaker of the house of representatives shall appoint the initial appointed members of the commission not later than ninety days after the effective date of this section. Of the initial appointments to the commission, the governor's appointee shall serve a term ending one year after the effective date of this section, the speaker's appointee shall serve a term ending two years after that date, and the president's appointee shall serve a term ending three years after that date. After the initial appointed members' terms, each appointed member's term shall be for four years, ending on the same day of the same month as the term that it succeeds. A member may be reappointed to the commission.

Each member shall hold office from the date of appointment until the end of the term for which the member was appointed. Vacancies shall be filled in the manner provided for original appointments. A member appointed to fill a vacancy before the expiration of a term shall hold office for the remainder of that term. A member shall continue in office subsequent to the expiration of the term until the member's successor takes office.

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

(E) A majority of the commission's voting members constitutes a quorum. Except as provided in this division, an affirmative vote of a majority of the voting members present at a

meeting at which a quorum is present is necessary for the authorization or taking of any action voted on by the members. A majority of the voting members present at a meeting, whether or not a quorum is present, may adjourn the meeting.

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

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

(a) Establish a procedure for a public safety officer to apply for the reimbursement described in section 5119.77 of the Revised Code;

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

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

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

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

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

(3) The fund's solvency;

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

Sec. 5119.76. (A)(1) Except as provided in division (A)(2) of this section, an individual is eligible to receive reimbursement for the medical, nurse, and hospital services and medicines described in section 5119.77 of the Revised Code if all of the following apply:

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

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

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

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

(e) The individual submits any other information required to be submitted with the

individual's application under rules adopted by the commission.

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

(B) The commission shall review applications for reimbursements submitted to the commission in accordance with procedures in rules adopted by the commission. The commission shall, by written order, approve or deny or partially approve or partially deny payment from the state post-traumatic stress fund. If the commission decides to deny or partially deny payment, the commission's order shall state the reasons for denial or partial denial, and the commission shall afford the individual an adjudication hearing in accordance with Chapter 119. of the Revised Code.

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

- (1) Initial diagnosis;
- (2) Counseling or therapy;
- (3) Medication;
- (4) Mental health facility expenses;
- (5) In-patient or out-patient treatment.

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

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

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

Sec. 5119.78. No employer shall discharge, demote, reassign, or take any punitive action against any public safety officer because the officer filed a claim or instituted, pursued, or testified in any proceedings related to reimbursement paid from the state post-traumatic stress fund as a result of a diagnosis of a post-traumatic stress injury received in the course of, and arising out of, employment as a public safety officer but without an accompanying physical injury. Any such officer may file an action in the common pleas court of the county of the officer's employment in which the relief that may be granted shall be limited to reasonable attorney fees and reinstatement with back pay, if the action is based on discharge, or an award for wages lost if based on demotion, reassignment, or punitive action taken, offset by earnings subsequent to discharge, demotion, reassignment, or punitive action taken. The action shall be forever barred unless filed within one hundred eighty days immediately following the discharge, demotion, reassignment, or punitive action taken. No action may be instituted or maintained unless the employer has received written

notice of a claimed violation of this section within the ninety days immediately following the discharge, demotion, reassignment, or punitive action taken.

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

The budget commission shall examine such budget and, if the taxing authority is a board of education that has elected to include projections pursuant to ~~division (E)~~ of section 5705.391 of the Revised Code, shall examine such projections. Using the budget and, if applicable, included projections, the budget commission shall ascertain the total amount proposed to be raised in the county for the purposes of each subdivision and other taxing units in the county and the need for those amounts. Except as otherwise provided in this section, the county budget commission may reduce the amount to be raised by any levy pursuant to section 5705.32 of the Revised Code.

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

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

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

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

(D) Except as otherwise provided in this division, a minimum levy within the ten-mill limitation for the current expense and debt service of each subdivision or taxing unit, which shall equal two-thirds of the average levy for current expenses and debt service allotted within the fifteen-mill limitation to such subdivision or taxing unit during the last five years the fifteen-mill limitation was in effect unless such subdivision or taxing unit requests an amount requiring a lower rate for the succeeding fiscal year, or if it expressed its intent to forgo collections from such a levy under division (E) of section 5705.29 of the Revised Code. Such a request for an amount requiring a lower rate applies only to the succeeding fiscal year unless the subdivision or taxing unit expressly states that the request is permanent.

Except as provided in section 5705.312 of the Revised Code, if the levies required in divisions (B) and (C) of this section for the subdivision or taxing unit equal or exceed the entire

minimum levy of the subdivision as fixed, the minimum levies of the other subdivisions or taxing units shall be reduced by the commission to provide for the levies and an operating levy for the subdivision. Such additional levy shall be deducted from the minimum levies of each of the other subdivisions or taxing units, but the operating levy for a school district shall not be reduced below a figure equivalent to forty-five per cent of the millage available within the ten-mill limitation after all the levies in divisions (B) and (C) of this section have been provided for.

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

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

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

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

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

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

(3) "Base taxes charged and payable" means, for a levy, the taxes charged and payable for the tax year immediately preceding the current tax year, in the case of real property, or the current tax year, in the case of manufactured or mobile homes on the manufactured home tax list, excluding any taxes charged and payable against property, or any portion of property, that was not taxed by the taxing district in the most recent tax year to which section 5715.24 of the Revised Code applied in the county, in the case of real property, or in the following tax year, in the case of manufactured or mobile homes on the manufactured home tax list.

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

(5) "Inflation factor" means, for a tax year, the greater of zero per cent or the percentage

change in the gross domestic product deflator computed over the three preceding tax years, as determined under division (F) of this section.

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

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

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

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

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

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

(c) The inflation factor for the principal county;

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

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

If the difference in division (B)(2)(d) of this section exceeds the product in division (B)(2)(e) of this section, then the county budget commission shall reduce the rate of the levy so that its taxes charged and payable for the current tax year do not exceed the sum of divisions (B)(2)(b) and (e) of this section, rounded to the nearest multiple of one hundred dollars.

(C) The commission shall certify each rate reduced under division ~~(A)~~(B) of this section to the tax commissioner as soon as is practicable after the reduction is calculated and to the county auditor not later than the first day of December. In the case of property on the real property tax list, the adjusted rates shall apply to the tax year in which the adjusted rates are certified and to each ensuing tax year, until the next tax year in which adjusted rates are certified under this section. In the case of manufactured or mobile homes on the manufactured home tax list, the adjusted rates shall

apply to the tax year following the year in which the adjusted rates are certified and to each ensuing tax year, until the tax year following the next year in which adjusted rates are certified under this section. If the territory of a taxing unit is located within more than one county, any adjusted rate shall apply uniformly throughout the taxing unit's territory. Notwithstanding any other section of the Revised Code to the contrary, a county budget commission shall not reallocate mills reduced pursuant to this section to any other taxing unit.

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

(E) If the current taxes charged and payable for a levy within the ten-mill limitation do not increase for a tax year to which section 5715.24 of the Revised Code applies in the county compared to the base taxes charged and payable, then the county auditor, in September of that year, shall calculate the increased rate of the levy that would cause the levy's current taxes charged and payable to be the same as the levy's base taxes charged and payable, rounded to the nearest one hundredths of one mill, and shall certify to the applicable taxing unit the increased rate. A taxing unit, not later than the first day of November, may adopt and certify to the county auditor a resolution or ordinance requesting that the levy be levied up to the rate certified by the county auditor under this division. The resolution or ordinance shall also be accompanied by information demonstrating the taxing unit's need for the higher rate. The county auditor, upon receipt of this certification, shall convene the county budget commission, which shall decide whether to approve, partially approve, or deny the taxing unit's request for an increased rate based on its evaluation of the taxing unit's need for the increase. If it wholly or partially approves the increase, the commission shall certify the amount of the rate of increase to the tax commissioner as soon as is practicable after the increase is calculated and to the county auditor not later than the first day of December. The increased rate shall apply to the current tax year, or the ensuing tax year for manufactured or mobile homes on the manufactured home tax list, and each ensuing year until the next tax year in which an adjusted rate for the levy is certified under this section. Nothing in this division allows a county budget commission or taxing unit to exceed the ten-mill limitation.

(F) The tax commissioner shall annually determine the percentage change 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 third preceding calendar year to the last day of December of the preceding calendar year. The commissioner shall certify the resulting amount to each county auditor whose county undergoes a reappraisal or triennial update not later than the first day of September of each year.

(G) The September deadline described in division (B) or (E) of this section may be extended

by the tax commissioner, pursuant to a request for the extension submitted by the chair of the county budget commission.

Sec. 5713.08. (A) The county auditor shall make a list of all real and personal property in the auditor's county that is exempted from taxation. Such list shall show the name of the owner, the value of the property exempted, and a statement in brief form of the ground on which such exemption has been granted. It shall be corrected annually by adding thereto the items of property which have been exempted during the year, and by striking therefrom the items which in the opinion of the auditor have lost their right of exemption and which have been reentered on the taxable list, but no property shall be struck from the exempt property list solely because the property has been conveyed to a single member limited liability company with a nonprofit purpose from its nonprofit member or because the property has been conveyed by a single member limited liability company with a nonprofit purpose to its nonprofit member. No additions shall be made to such exempt lists and no additional items of property shall be exempted from taxation without the consent of the tax commissioner as is provided for in section 5715.27 of the Revised Code or without the consent of the housing officer under section 3735.67 of the Revised Code, except for property exempted by the auditor under that section, or qualifying agricultural real property, as defined in section 5709.28 of the Revised Code, that is enrolled in an agriculture security area that is exempt under that section.

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

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

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

(2) That the applicant has entered into a valid delinquent tax contract with the county treasurer pursuant to division (A) of section 323.31 of the Revised Code to pay all of the delinquent taxes, interest, and penalties charged against the property, except for such taxes, interest, and penalties that may be remitted under division (C) of this section. If the auditor receives notice under section 323.31 of the Revised Code that such a written delinquent tax contract has become void, the auditor shall strike such property from the list of exempted property and reenter such property on the taxable list. If property is removed from the exempt list because a written delinquent tax contract has become void, current taxes shall first be extended against that property on the general tax list and

duplicate of real and public utility property for the tax year in which the auditor receives the notice required by division (A) of section 323.31 of the Revised Code that the delinquent tax contract has become void or, if that notice is not timely made, for the tax year in which falls the latest date by which the treasurer is required by such section to give such notice. A county auditor shall not remove from any tax list and duplicate the amount of any unpaid delinquent taxes, assessments, interest, or penalties owed on property that is placed on the exempt list pursuant to this division.

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

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

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

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

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

in the auditor's office; an abstract of the true value of manufactured and mobile homes for which manufactured home taxes were assessed pursuant to section 4503.06 of the Revised Code, in which the auditor shall set forth the aggregate amount and valuation of manufactured and mobile homes in such county and in each taxing district therein as it appears on the current year's manufactured home tax list; and an abstract of the current year's true value of land valued for such year under section 5713.31 of the Revised Code as it appears in the current year's agricultural land tax list.

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

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

- (a) A public road or highway;
- (b) Property belonging to the federal government of the United States;
- (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;
- (d) Pre-residential development property that is exempted from taxation pursuant to section 5709.56 of the Revised Code.

(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.

(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.

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

participate in any hearing on the application. The statements shall be filed prior to the first day of the third month following the end of the month in which that application was docketed by the commissioner or auditor. A statement filed in compliance with this division entitles the district to submit evidence and to participate in any hearing on the property and makes the district a party for purposes of sections 5717.02 to 5717.04 of the Revised Code in any appeal of the commissioner's or auditor's decision to the board of tax appeals.

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

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

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

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

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

(I)(1) An application for exemption authorized by section 725.02, 1728.10, 5709.40, 5709.41, 5709.411, 5709.45, 5709.73, or 5709.78 of the Revised Code may be filed before the tax year for which the exemption will apply under the resolution or ordinance authorizing the exemption. Division (I)(1) of this section applies to such applications regardless of the tax year in which they are filed, and the tax commissioner shall consider such an application in accordance with procedures established by the commissioner, determine whether the property is or will be exempt from taxation, and, if the commissioner determines in the affirmative, certify the determination to the county auditor of the county in which the property is located. Upon receiving the commissioner's determination, the auditor shall correct the tax list accordingly or, if the determination is issued before the tax year for which the exemption would apply under the resolution or ordinance authorizing the exemption, reflect that exemption for the tax list for the tax year for which the exemption will apply under the resolution or ordinance authorizing the exemption. If a tax certificate has been sold under section 5721.32 or 5721.33 of the Revised Code with respect to property for which an exemption application has been filed, the commissioner shall also certify the findings to the county treasurer of the county in which the property is located.

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

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

SECTION 2. That existing sections 9.66, 122.84, 303.12, 306.43, 319.301, 323.152, 519.12, 1901.186, 3318.36, 3318.363, 4503.065, 4773.10, 4774.08, 4774.10, 5502.75, 5705.31, 5705.316, 5713.08, 5715.23, and 5715.27 of the Revised Code are hereby repealed.

SECTION 3. That section 503.54 of the Revised Code is hereby repealed.

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

SECTION 5.

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 owner and entering operator or owner that stipulates to whom the payment should be made. The Department shall not make a payment to a provider that has undergone a change of operator or owner until receiving such notice or other proof of who the proper payee is, as deemed sufficient by the Medicaid Director.

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

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

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

SECTION 6.

	1	2	3	4	5
A	DOT DEPARTMENT OF TRANSPORTATION				
B	General Revenue Fund				
C	GRF	775471	State Road Improvements	\$0	\$3,250,000
D	General Revenue Fund Total			\$0	\$3,250,000
E	TOTAL ALL BUDGET FUND GROUPS			\$0	\$3,250,000

STATE ROAD IMPROVEMENTS

The foregoing appropriation item 775471, State Road Improvements, shall be used to support road improvement projects in conjunction with Highway Operating Fund (Fund 7002) appropriation item 771421, Highway Construction - State.

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

SECTION 7.

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

The foregoing appropriation item 935410, Content, Development, Acquisition, and Distribution, shall be distributed to Ohio's qualified public educational television stations and educational radio stations to purchase equipment.

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

OHIO RADIO READING SERVICES EQUIPMENT

The foregoing appropriation item 935431, Ohio Radio Reading Services Equipment, shall be

distributed to Ohio's qualified radio reading services to purchase equipment.

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

SECTION 8.

	1	2	3	4	5
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

The foregoing appropriation item 725520, Special Projects, shall be used for dredging and related dredge material relocation areas as follows: (A) \$1,725,000 at Lake Logan, (B) \$1,745,000 at Lake Loramie, and (C) \$590,000 at Grand Lake St. Marys.

SECTION 9.

	1	2	3	4	5
A	JFS DEPARTMENT OF JOB AND FAMILY SERVICES				
B	General Revenue Fund				
C	GRF	600569	SNAP EBT Modernization	\$0	\$2,250,000
D	General Revenue Fund Total			\$0	\$2,250,000
E	Federal Fund Group				

F	3840	600610	Food Assistance Programs	\$0	\$750,000
G	Federal Fund Group Total			\$0	\$750,000
H	TOTAL ALL BUDGET FUND GROUPS			\$0	\$3,000,000

SNAP EBT MODERNIZATION

The foregoing appropriation items 600569, SNAP EBT Modernization, and 600610, Food Assistance Programs, shall be used to support the transition to chip-enabled Supplemental Nutrition Assistance Program electronic benefit transfer cards. In implementing this transition, the Department of Job and Family Services shall ensure that all new Supplemental Nutrition Assistance Program electronic benefit transfer cards that are issued are chip-enabled and shall replace existing electronic benefit transfer cards with chip-enabled cards under the Department's ordinary timeframe for replacing electronic benefit transfer cards.

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

SECTION 10.

	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

The foregoing appropriation item 336427, State Post-Traumatic Stress Fund, shall be used in accordance with section 5119.74 of the Revised Code.

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

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

Sec. 223.20. AUDIT MANAGEMENT AND SERVICES

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

Of the foregoing appropriation item 070401, Audit Management and Services, \$5,000,000 in fiscal year 2026 shall be used to conduct an audit in accordance with Section 751.170 of ~~this act~~H.B. 96 of the 136th General Assembly. An amount equal to the unexpended, unencumbered balance of appropriation item 070401, Audit Management and Services, earmarked to conduct an audit in accordance with Section 751.170 of H.B. 96 of the 136th General Assembly at the end of fiscal year 2026 is hereby reappropriated to the same appropriation item for the same purpose in fiscal year 2027.

PERFORMANCE AUDITS

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

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

same appropriation item for the same purpose in fiscal year 2027.

FISCAL DISTRESS TECHNICAL ASSISTANCE

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

LOCAL GOVERNMENT AUDIT SUPPORT

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

LOCAL GOVERNMENT AUDIT SUPPORT FUND

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

Sec. 259.10.

	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	<del>\$12,682,630</del>

					<u>\$13,232,630</u>
K	GRF	195497	CDBG Operating Match	\$1,445,867	\$1,473,181
L	GRF	195499	BSD Federal Programs Match	\$13,441,064	\$13,499,251
M	GRF	1954A7	Residential Economic Development District Program	\$10,000,000	\$15,000,000
N	GRF	195503	Local Development Projects	\$2,405,000	\$1,250,000
O	GRF	195537	Ohio-Israel Agricultural 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	<u>\$143,837,245</u>
					<u>\$144,387,245</u>
V	Dedicated Purpose Fund Group				
W	4500	195624	Minority Business Bonding Program Administration	\$9,875	\$9,875
X	4510	195649	Business Assistance Programs	\$3,000,000	\$3,000,000
Y	4F20	195639	State Special Projects	\$500,000	\$500,000
Z	4F20	195655	Workforce Development 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	5A11	1956G9	Broadband Pole Replacement and Undergrounding Program	\$31,361,299	\$0
AE	5AO0	1956H2	Priority Projects	\$17,000,000	\$15,800,000
AF	5AP1	1956H3	Welcome Home Ohio Program	\$45,625,000	\$45,625,000
AG	5CT1	1956B8	Residential Development Revolving Loan Program	\$100,000,000	\$0
AH	5GT0	195550	Broadband Development Grants	\$2,800,000	\$2,800,000
AI	5JR0	195635	Tax Incentives Operating	\$1,200,000	\$1,200,000
AJ	5KP0	195645	Historic Rehabilitation Operating	\$1,800,000	\$1,800,000
AK	5M40	195659	Low Income Energy Assistance (USF)	\$336,627,830	\$0
AL	5M50	195660	Advanced Energy Loan Programs	\$8,932,168	\$8,940,462
AM	5MH0	195644	SiteOhio Administration	\$5,000	\$5,000
AN	5MJ0	195683	TourismOhio Administration	\$11,000,000	\$11,000,000
AO	5UL0	195627	Brownfields Revolving Loan Program	\$1,750,000	\$1,750,000
AP	5UY0	195496	Sports Events Grants	\$3,000,000	\$3,000,000
AQ	5W60	195691	International Trade Cooperative Projects	\$50,000	\$50,000
AR	5XH0	195632	Women Owned Business Loans	\$5,000,000	\$5,000,000
AS	5XH0	195694	Micro-Loan	\$2,500,000	\$2,500,000

AT	5XH0	195611	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	<u>\$710,264,244</u>
					<u>\$710,814,244</u>

Sec. 259.20. COAL RESEARCH AND DEVELOPMENT PROGRAM

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

Development Office.

#### MINORITY BUSINESS DEVELOPMENT

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.

#### HELPING OHIOANS STAY IN THEIR HOMES

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.

#### BUSINESS DEVELOPMENT SERVICES

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.

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 transfer to Ohio businesses, and for expanding job training and economic development programs in human performance and cyber security-related initiatives.

#### REDEVELOPMENT ASSISTANCE

The foregoing appropriation item 195426, Redevelopment Assistance, shall be used to fund the costs of administering the energy, redevelopment, and other revitalization programs that may be implemented, and may be used to match federal grant funding.

#### TECHNOLOGY PROGRAMS AND GRANTS

The foregoing appropriation item 195453, Technology Programs and Grants, shall be used for operating expenses incurred in administering the Ohio Third Frontier Programs and other technology focused programs that may be implemented.

#### SMALL BUSINESS AND EXPORT ASSISTANCE

The foregoing appropriation item 195454, Small Business and Export Assistance, may be used to provide a range of business assistance, including grants to local organizations to support economic development activities that promote small business development, entrepreneurship, and exports of Ohio's goods and services, in conjunction with local organizations funded through appropriation item 195405, Minority Business Development. The foregoing appropriation item shall

also be used as matching funds for grants from the United States Small Business Administration and other federal agencies, pursuant to Pub. L. No. 96-302 as amended by Pub. L. No. 98-395, and regulations and policy guidelines for the programs pursuant thereto.

#### APPALACHIA ASSISTANCE

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.

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.

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.

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.

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.

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

Of the foregoing appropriation item 195455, Appalachia Assistance, \$1,300,000 in fiscal year 2027 shall be allocated to Marietta College to establish curricula and programs to train high demand professions in healthcare. Prior to the expenditure of this amount, the Director of Development shall certify to the Director of Budget and Management canceled encumbrances from existing General Revenue Fund appropriations in the Department of Development budget equal to at least \$550,000.

Of the foregoing appropriation item 195455, Appalachia Assistance, \$375,000 in each fiscal year shall be allocated to FosterHub in Hocking County.

Of the foregoing appropriation item 195455, Appalachia Assistance, in each fiscal year, \$250,000 shall be allocated to Integrated Services for Behavioral Health to support a behavioral health emergency pilot program.

Of the foregoing appropriation item 195455, Appalachia Assistance, in each fiscal year, \$100,000 shall be allocated to the Tuscarawas County Commissioners for the Tuscarawas County Growth Initiative.

Of the foregoing appropriation item 195455, Appalachia Assistance, in each fiscal year, \$150,000 shall be allocated to the City of Athens for a southeast Ohio regional agricultural initiative.

#### CDBG OPERATING MATCH

The foregoing appropriation item 195497, CDBG Operating Match, shall be used as matching funds for grants from the United States Department of Housing and Urban Development pursuant to the Housing and Community Development Act of 1974 and regulations and policy guidelines for the programs pursuant thereto.

#### BSD FEDERAL PROGRAMS MATCH

The foregoing appropriation item 195499, BSD Federal Programs Match, shall be used as matching funds for grants from the U.S. Department of Commerce, National Institute of Standards and Technology Manufacturing Extension Partnership Program and Department of Defense APEX Accelerator Program, and other federal agencies, pursuant to Pub. L. No. 96-302 as amended by Pub. L. No. 98-395, and regulations and policy guidelines for the programs pursuant thereto. The appropriation item shall also be used for operating expenses of the Business Services Division.

#### RESIDENTIAL ECONOMIC DEVELOPMENT DISTRICT PROGRAM

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

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

#### LOCAL DEVELOPMENT PROJECTS

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

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

Of the foregoing appropriation item 195503, Local Development Projects, \$500,000 in fiscal year 2026 shall be granted to NewBridgE Cleveland Center for Arts and Technology to support at-risk adult learner healthcare professional certification and job placement.

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

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

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

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

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

Of the foregoing appropriation item 195503, Local Development Projects, \$15,000 in fiscal year 2026 shall be granted to the Village of Grand River for sidewalk improvements and repairs.

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

#### OHIO-ISRAEL AGRICULTURAL INITIATIVE

The foregoing appropriation item 195537, Ohio-Israel Agricultural Initiative, shall be used for the Ohio-Israel Agricultural Initiative. The appropriation shall not be used for travel and

entertainment expenses incurred under the initiative.

SECTOR PARTNERSHIP NETWORKS

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

TECHCRED PROGRAM

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

WORKFORCE DEVELOPMENT GRANTS

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.

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.

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.

Sec. 337.10.

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

J	GRF	336422	Criminal Justice Services	\$28,500,000	\$28,500,000
K	GRF	336425	Specialized Docket Support	\$11,282,469	<del>\$11,287,028</del>
					<u>\$11,474,028</u>
L	GRF	336504	Community Innovations	\$8,500,000	\$8,500,000
M	GRF	336510	Residential State Supplement	\$24,000,000	\$24,000,000
N	GRF	336516	Appalachian Children Coalition	\$2,500,000	\$2,500,000
O	GRF	336519	Community Projects	\$5,125,000	\$4,325,000
P	GRF	336522	9-8-8 Suicide Crisis	\$25,500,000	\$23,000,000
Q	GRF	652321	Medicaid Support	\$478,055	\$492,396
R	General Revenue Fund Total			\$643,516,524	<del>\$650,435,424</del>
					<u>\$650,622,424</u>
S	Dedicated Purpose Fund Group				
T	4750	336623	Statewide Treatment and Prevention	\$24,000,000	\$24,000,000
U	4850	336632	Mental Health Operating	\$19,000,000	\$24,200,000
V	5AU0	336615	Behavioral Health Care	\$11,000,000	\$11,000,000
W	5JL0	336629	Problem Gambling and Casino Addiction	\$9,000,000	\$7,750,000
X	5T90	336641	Problem Gambling Services	\$3,200,000	\$3,200,000
Y	5VV0	336645	Transcranial Magnetic Stimulation Program	\$5,000,000	\$5,000,000
Z	6320	336616	Community Capital Replacement	\$350,000	\$350,000
AA	6890	336640	Education and Conferences	\$200,000	\$200,000

AB	Dedicated Purpose Fund Group Total		\$71,750,000	\$75,700,000
AC	Internal Service Activity Fund Group			
AD 1490	336609 Hospital Operating Expenses		\$16,000,000	\$16,000,000
AE 1490	336610 Operating Expenses		\$7,350,000	\$7,350,000
AF 1510	336601 Ohio Pharmacy Services		\$124,937,150	\$146,503,708
AG 4P90	336604 Community Mental Health Projects		\$250,000	\$250,000
AH	Internal Service Activity Fund Group Total		\$148,537,150	\$170,103,708
AI	Federal Fund Group			
AJ 3240	336605 Medicaid/Medicare		\$18,000,000	\$18,000,000
AK 3A70	336612 Social Services Block Grant		\$8,500,000	\$8,500,000
AL 3A80	336613 Federal Grants		\$8,600,000	\$8,600,000
AM 3A90	336614 Mental Health Block Grant		\$52,000,000	\$46,000,000
AN 3B10	652636 Community Medicaid Legacy Support		\$1,600,000	\$1,600,000
AO 3G40	336618 Substance Abuse Block Grant		\$87,000,000	\$86,000,000
AP 3H80	336606 Demonstration Grants		\$16,000,000	\$16,000,000
AQ 3HB1	336644 State Opioid Response		\$170,000,000	\$170,000,000
AR 3N80	336639 Administrative Reimbursement		\$1,000,000	\$1,000,000
AS	Federal Fund Group Total		\$362,700,000	\$355,700,000
AT	TOTAL ALL BUDGET FUND GROUPS		\$1,226,503,674	\$1,251,939,132
				<u>\$1,252,126,132</u>

## Sec. 337.90. SPECIALIZED DOCKET SUPPORT

(A) Of the foregoing appropriation item 336425, Specialized Docket Support, \$187,000 in

fiscal year 2027 shall be used for the Participating in Victory of Transition (PIVOT) pilot program in Hancock, Seneca, and Wood counties.

(B)(1) Except as otherwise provided in this section, the foregoing appropriation item 336425, Specialized Docket Support, shall be used to defray a portion of the annual payroll costs associated with the specialized docket of a common pleas court, municipal court, county court, juvenile court, or family court that meets all of the eligibility requirements in division ~~(B)~~(B)(2) of this section, including a family dependency treatment docket. The foregoing appropriation item 336425, Specialized Docket Support, may also be used to defray costs associated with treatment services and recovery supports for participants.

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

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

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

#### Sec. 423.106. DIAGNOSTIC ULTRASOUND MACHINE PROGRAM

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

(A) The entity must meet all conditions set forth in division (B) of section 5180.71 of the Revised Code, including that the entity does not charge a fee for diagnostic ultrasound services provided to pregnant women and women who suspect they may be pregnant and does not promote abortion, perform abortion-related medical procedures, or make referrals for abortions.

(B) The entity is physically located in Ohio.

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

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

#### Sec. 513.10. FISCAL YEARS 2025 AND 2026 GENERAL REVENUE FUND ENDING BALANCE

(A) Notwithstanding section 131.44 of the Revised Code and except as provided in section

5163.04 of the Revised Code, the cash balance of the General Revenue Fund on June 30, 2025, ~~and on June 30, 2026~~, shall remain in the General Revenue Fund.

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

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

(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.

(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:

(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;

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

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

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

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

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

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

(E) Fund 5DY1 shall be used by the Director of Budget and Management to transfer cash as needed to funds used to support appropriations made in the capital appropriations act of the 136th General Assembly, in lieu of issuing debt to support those appropriations. Fund 5DY1 may also be used to retire existing debt, if the Director of Budget and Management determines such a retirement is financially advantageous to the state.

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

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

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

Sec. 359.10.

	1	2	3
A	ETC BROADCAST EDUCATIONAL MEDIA COMMISSION		
B			Reappropriations
C	<del>Administrative Building Fund (Fund 7026)</del>		
D	<del>C37428</del>	<del>Ohio Public TV Radio</del>	<del>\$55,450</del>
E	<del>C37429</del>	<del>Ohio Radio Reading Services Equipment</del>	<del>\$51,000</del>
F	<del>Administrative Building Fund (Fund 7026) Total</del>		<del>\$106,450</del>
G	Higher Education Improvement Fund (Fund 7034)		
H	C37406	Network Operations Center Upgrades	\$936,847
I	Higher Education Improvement Fund (Fund 7034) Total		\$936,847
J	TOTAL ALL FUNDS		<del>\$1,043,297</del>
			<u>\$936,847</u>

NETWORK OPERATIONS CENTER UPGRADES

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

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

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

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

Sec. 223.10.

1	2	3
A	DNR DEPARTMENT OF NATURAL RESOURCES	
B	Administrative Building Fund (Fund 7026)	
C	C725D5 Fountain Square Building Improvements	\$5,068,000
D	C725D7 Statewide Law Enforcement Equipment	\$275,000
E	C725E0 ODNR Fairgrounds Areas Upgrading	\$600,000
F	Administrative Building Fund (Fund 7026) Total	\$5,943,000
G	Clean Ohio Trail Fund (Fund 7061)	
H	C72514 Clean Ohio Trail Fund	\$12,500,000
I	Clean Ohio Trail Fund (Fund 7061) Total	\$12,500,000
J	Ohio Parks and Natural Resources Fund (Fund 7031)	
K	C72549 ODNR Facilities Development	\$5,150,000
L	C725E1 Local Parks Projects - Statewide	\$4,449,638
M	C725E5 Project Planning	\$847,550
N	C725J0 Natural Areas/Preserves Maintenance/Facilities	\$3,237,000
O	C725J6 Ohio and Erie Canal	\$3,940,000
P	C725K0 State Park Renovations and Upgrading	\$2,000,000
Q	C725N8 Division of Forestry	\$2,624,000
R	Ohio Parks and Natural Resources Fund (Fund 7031) Total	\$22,248,188

S	Parks and Recreation Improvement Fund (Fund 7035)		
T	C725A0	State Parks Campgrounds, Lodges, and Cabins	\$40,192,000
U	C725B2	Parks Equipment	\$3,500,000
V	C725C4	Muskingum River Lock and Dam	\$10,000,000
W	C725E6	Project Planning	\$9,904,088
X	C725L8	Statewide Trails Program	\$1,072,000
Y	C725N6	Wastewater/Water Systems Upgrades	\$23,103,000
Z	C725R3	State Parks Renovations and Upgrades	\$76,912,750
AA	C725R4	Dam Rehabilitation - Parks	\$37,977,000
AB	C725U9	Recreation Facilities	\$9,500,000
AC	C725W2	State Forest Land Conservation	\$25,000,000
AD	CP0096	Barthelmas Park Aquatic Facility GA136	\$2,000,000
AE	CP0097	Columbus Zoo Aquarium Renovation GA136	\$2,000,000
AF	CP0098	Champion City Sports & Wellness Center GA136	\$1,500,000
AG	CP0099	Cheryl Allen Center Improvements GA136	\$1,300,000
AH	CP0100	Lima Town Square Park GA136	\$1,300,000
AI	CP0101	City of Lima Parks and Recreation Improvements GA136	\$1,250,000
AJ	CP0102	Aurora Park Improvements GA136	\$1,000,000
AK	CP0103	Buckeye Lake North Shore Park GA136	\$1,000,000
AL	CP0104	Prairie Township Sports Complex Amenities 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 Improvements GA136	\$500,000
BO	CP0133	Countryside YMCA Splash Pad & Playground GA136	\$500,000
BP	CP0134	Gibsonburg Flood Mitigation Project GA136	\$500,000
BQ	CP0135	Great Southern Metro Park Improvements GA136	\$500,000
BR	CP0136	Irishtown Bend Park Heritage Site GA136	\$500,000
BS	CP0137	Lake Metroparks Park Improvements GA136	\$500,000
BT	CP0138	Liberty Park Playground Project GA136	\$500,000
BU	CP0139	Pacesetter Park Inclusive Playground GA136	\$500,000
BV	CP0140	Town Center Park Improvements GA136	\$500,000
BW	CP0141	Pioneer Clearfork Nature Trail GA136	\$472,500
BX	CP0142	Rutland Civic Center Project GA136	\$465,860
BY	CP0143	Legacy Center Recreation Improvements GA136	\$461,125
BZ	CP0144	Historic Bear's Mill Improvements GA136	\$450,000
CA	CP0145	Oakwood and Shafor Park Improvements GA136	\$450,000
CB	CP0146	Palmer Field Youth Safety Project GA136	\$450,000

CC	CP0147	Port Clinton Waterworks Park Improvements GA136	\$450,000
CD	CP0148	Sandy Valley Trail Connection Project GA136	\$450,000
CE	CP0149	Brunswick North Carpenter Park Expansion GA136	\$400,000
CF	CP0150	Bucyrus Norton Park GA136	\$400,000
CG	CP0151	Germantown Kercher Park Tennis/Pickleball Court Expansion GA136	\$400,000
CH	CP0152	Medina Softball and Baseball Fields GA136	\$400,000
CI	CP0153	Oxbow Meadow Project GA136	\$400,000
CJ	CP0154	SPIRE Institute and Academy Soccer Complex GA136	\$400,000
CK	CP0155	The Becks Pool Modernization GA136	\$400,000
CL	CP0156	The WILDS Facility Improvements GA136	\$400,000
CM	CP0157	Washington Township Countryside Park Improvements GA136	\$400,000
CN	CP0158	J.R. Smith Park Improvements GA136	\$375,000
CO	CP0159	Big Muskie Heritage Park GA136	\$375,000
CP	CP0160	Village of Cridersville Legacy Park Improvements GA136	\$375,000
CQ	CP0161	Deters Park Expansion GA136	\$362,500
CR	CP0162	Blue Ash Summit Park Improvements GA136	\$350,000
CS	CP0163	Brown Township Park Improvements GA136	\$350,000
CT	CP0164	Chardon Pocket Park Project GA136	\$350,000
CU	CP0165	Cincinnati Tennis Foundation: Inspiration Center GA136	\$350,000
CV	CP0166	Edgerton River Park GA136	\$350,000

CW	CP0167	Ellison Landing Park Improvements GA136	\$350,000
CX	CP0168	Holden Arboretum Visitor Experience Hub GA136	\$350,000
CY	CP0169	Mount Vernon <del>West End Park Improvements</del> <u>Parks 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 Inclusive Playground GA136	\$150,000
IK	CP0311	West Union Biking Path GA136	\$150,000
IL	CP0312	Canfield Township Community Park Upgrades GA136	\$146,079

IM	CP0313	Wickliffe Coulby Park Revitalization GA136	\$137,500
IN	CP0314	Centerburg Ohio to Erie Trailheads Project GA136	\$135,000
IO	CP0315	Grand River Trail Restoration GA136	\$130,000
IP	CP0316	End of the Line Park Improvements GA136	\$127,000
IQ	CP0317	North Lawrence Park Project GA136	\$127,000
IR	CP0318	Birchard Park Improvements GA136	\$125,000
IS	CP0319	Chardon Township Park Restrooms GA136	\$125,000
IT	CP0320	Clyde Community Park Nature Trail GA136	\$125,000
IU	CP0321	Dial Park Nature-Themed Playground GA136	\$125,000
IV	CP0322	Harry Wolfe Park Playground Improvements GA136	\$125,000
IW	CP0323	Highland Heights Connector GA136	\$125,000
IX	CP0324	Macedonia Longwood Park Pickleball Courts GA136	\$125,000
IY	CP0325	Ted Lewis Park Improvements GA136	\$125,000
IZ	CP0326	Deshler Community Recreation Center GA136	\$124,312
JA	CP0327	Allen Township Park Improvements GA136	\$121,000
JB	CP0328	Freedom Township Community Park Improvements GA136	\$121,000
JC	CP0329	Champaign Family YMCA Recreation GA136	\$120,000
JD	CP0330	Warren Historic Park Improvements GA136	\$120,000
JE	CP0331	Wurster Memorial Splashpad & Amphitheater Improvements GA136	\$115,000
JF	CP0332	Ashland PumpHouse District Freedom Park and Street Improvements GA136	\$100,000

JG	CP0333	Attica Waterfront Walking Path GA136	\$100,000
JH	CP0334	Beach City Park Improvements GA136	\$100,000
JI	CP0335	Bedford Historic District / Metroparks Connectivity GA136	\$100,000
JJ	CP0336	Brownhelm Township Schoolhouse Park Improvements GA136	\$100,000
JK	CP0337	Cahoon Memorial Park Stabilization & Access Project GA136	\$100,000
JL	CP0338	Camp Braveheart Pavilion and Trails Project GA136	\$100,000
JM	CP0339	Camp Stonybrook ADA Aquatics Project GA136	\$100,000
JN	CP0340	Cave Lake Dam Improvements GA136	\$100,000
JO	CP0341	Central Ohio Boating Education Center GA136	\$100,000
JP	CP0342	Clark Park - Shoreline Restoration and Preservation GA136	\$100,000
JQ	CP0343	Cleveland Edgewater Park Shared Use Path GA136	\$100,000
JR	CP0344	Copley Township Park Improvements GA136	\$100,000
JS	CP0345	Deer Park Chamberlin Park Equipment Upgrades GA136	\$100,000
JT	CP0346	Don W. Miller Memorial Park Improvements GA136	\$100,000
JU	CP0347	East Palestine Pavilion Restoration Project GA136	\$100,000
JV	CP0348	Enright Park Improvements GA136	\$100,000
JW	CP0349	Epworth Park Auditorium GA136	\$100,000
JX	CP0350	Euclid Heritage Trail Project GA136	\$100,000
JY	CP0351	Euclid Memorial Pool Renovation GA136	\$100,000
JZ	CP0352	Farmersville /Jackson TWP Joint Park Recreation GA136	\$100,000
KA	CP0353	Findlay Discovery Play Area GA136	\$100,000

KB	CP0354	Fort Loramie Community Park Project GA136	\$100,000
KC	CP0355	Friendship Circle Improvements GA136	\$100,000
KD	CP0356	Friendship Park Restroom Project GA136	\$100,000
KE	CP0357	Gahanna Creekside Park GA136	\$100,000
KF	CP0358	Greater Dayton YMCA Community Wellness Campus GA136	\$100,000
KG	CP0359	Greater Lima Region Park Playground GA136	\$100,000
KH	CP0360	Greek Cultural Garden of Cleveland Restoration GA136	\$100,000
KI	CP0361	Heritage Park Bouldering Course GA136	\$100,000
KJ	CP0362	Hyland Glen Park Improvements GA136	\$100,000
KK	CP0363	John M Coyne Recreation Center GA136	\$100,000
KL	CP0364	Kelly Osborne Legacy Trail Improvements GA136	\$100,000
KM	CP0365	Madison Township Community Park Improvements GA136	\$100,000
KN	CP0366	Mason Gould Park GA136	\$100,000
KO	CP0367	Mentor-on-the-Lake Overlook Beach Park Improvements GA136	\$100,000
KP	CP0368	Miami Township Community Park Playground GA136	\$100,000
KQ	CP0369	Miami View Park Accessibility Upgrades GA136	\$100,000
KR	CP0370	Miami View Park Improvements GA136	\$100,000
KS	CP0371	Milford Pickleball Courts GA136	\$100,000
KT	CP0372	Mill Creek Restoration Project GA136	\$100,000
KU	CP0373	Morrow Veterans' Park Restroom GA136	\$100,000
KV	CP0374	Nature Center Education Pavilion Replacement GA136	\$100,000

KW	CP0375	North Olmsted Veteran's Memorial GA136	\$100,000
KX	CP0376	Olmsted Township Greenway Trail GA136	\$100,000
KY	CP0377	Orange Village Headwaters Preserve GA136	\$100,000
KZ	CP0378	Ottawa Hills White Field Improvements GA136	\$100,000
LA	CP0379	Perrysburg Township Park GA136	\$100,000
LB	CP0380	Pickerington Sycamore Creek Park GA136	\$100,000
LC	CP0381	Radnor Township Community Park GA136	\$100,000
LD	CP0382	Seven Hills Community Recreation Center Improvements GA136	\$100,000
LE	CP0383	Shanes Park Improvements GA136	\$100,000
LF	CP0384	Shoreland Park Beautification GA136	\$100,000
LG	CP0385	St. Clairsville Community Center GA136	\$100,000
LH	CP0386	Streetsboro City Center Park Playground GA136	\$100,000
LI	CP0387	Union School Park Improvements GA136	\$100,000
LJ	CP0388	University Circle Wade Oval Project GA136	\$100,000
LK	CP0389	University Heights Community Park GA136	\$100,000
LL	CP0390	University Parks Trail Extension GA136	\$100,000
LM	CP0391	Village of New Knoxville Community Park Improvements GA136	\$100,000
LN	CP0392	Village of New Richmond Building Restoration 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	<del>Morningside</del> Mahoningside Community Park Development GA136	\$125,000
ON	CP0471	Urban Promise Community Gym & Rec Facility GA136	\$50,000
OO	CP0472	Woodland Park Pickleball Court Restoration GA136	\$27,500
OP	Parks and Recreation Improvement Fund (Fund 7035) Total		\$328,278,770
OQ	TOTAL ALL FUNDS		\$368,969,958

#### STATE PARKS RENOVATIONS/UPGRADES

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

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

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

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

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

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

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

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

SECTION 18. The amendments by this act to Section 223.10 of S.B. 450 of the 136th General Assembly are contingent on S.B. 450 of the 136th General Assembly becoming law. If the contingency contemplated by this act occurs, the sections take effect on the effective date of S.B. 450 of the 136th General Assembly or on the earliest date permitted by law, whichever is later.

SECTION 19. (A) As used in this section:

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

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

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

(C) Real property taxes or manufactured home taxes on each eligible home shall be reduced for tax year 2026, in the case of property on the real property tax list, or for tax year 2027, in the case of property on the manufactured home tax list. The reduction shall equal the balance of the Property Tax Relief Fund following the transfer to that Fund described in Section 513.10 of H.B. 96 of the 136th General Assembly, as amended by this act, less any amounts expended for implementation costs pursuant to division (F) of that section, multiplied by a fraction, the numerator of which is one and the denominator of which is the total number of eligible homes, with the final amount rounded down to the nearest dollar. The reduction shall be applied entirely against the first-half tax bill issued for eligible homes for that applicable tax year, unless the reduction would exceed that bill, in which case the excess shall be applied against the second-half tax bill. The Tax Commissioner, as soon as practicable after calculating the amount of the reduction, shall certify that amount to each county auditor and county treasurer.

(D)(1) On or before March 17, 2027, each county treasurer shall certify to the Tax

Commissioner the total amount by which real property taxes and manufactured home taxes were reduced pursuant to division (C) of this section on first-half tax bills.

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

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

(F) Each county auditor shall, between December 31, 2026, and January 11, 2027, certify to the Tax Commissioner the number of homestead exemption properties that were not included in the certification required by division (B) of this section due. The Commissioner shall, no later than February 1, 2027, report this information to the General Assembly in accordance with division (B) of section 101.68 of the Revised Code.

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

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

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

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

(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 being used for an exempt purpose or is otherwise ineligible for abatement, credit, or payment of taxes, penalties, and interest under this section, the Commissioner shall issue an order denying the application.

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

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

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

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

Beginning at a point in the centerline of North Star Avenue, said point bearing S 1 deg. 06' 11" E, 15.00 feet from the northwest corner of Ohio State University's 10 acre tract, thence N 89 deg. 30' 00" E, 30.00 feet along the south line of an easement leased to Fiesta Lanes by the Ohio

State University, for ingress and egress to North Star Avenue, to a chiseled mark in a concrete driveway approach and the TRUE point of beginning;

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

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

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

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

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

(B) The conveyance includes the buildings, and any improvements and chattels contained within the building. The conveyance does not include the land, which is under the jurisdiction of The Ohio State University.

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

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

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

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

The purchaser shall pay a deposit of ten per cent of the purchase price to the Director of Administrative Services within five business days after receiving a notice that the purchaser's bid has been accepted, and enter into a real estate purchase agreement in the form prescribed by the Department of Administrative Services. The purchaser shall pay the balance of the purchase price at

closing, which shall occur within a timeframe acceptable to the Department of Administrative Services after executing the purchase agreement. Payment may be made by bank draft or certified check made payable to the Treasurer of State. A purchaser who does not satisfy the conditions of the sale as prescribed herein or the terms and conditions of the purchase agreement shall forfeit as liquidated damages the ten per cent deposit paid to the state. If a purchaser fails to complete the purchase, the Director may accept the next highest bid, subject to the foregoing conditions. If the Director rejects all bids, the Director may repeat the public sealed bid auction, or may use any reasonable method of sale considered acceptable by the Department of Administrative Services to determine an alternate grantee willing to complete the purchase within three years after the effective date of this section. If the Director of Administrative Services rejects all bids, the Department of Administrative Services may repeat the sealed bid auction or public auction, or may use an alternative sale process that is acceptable to the Department of Administrative Services.

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

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

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

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

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

SECTION 22. The amendment by this act of section 323.152 of the Revised Code applies to tax years ending on or after the effective date of this section. The amendment by this act of section 4503.065 of the Revised Code applies to tax years beginning on or after the effective date of this section.

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

SECTION 24. The amendment by this act of section 5715.23 of the Revised Code, requiring the preparation of an abstract of the true value of manufactured and mobile homes, applies to tax year 2027 and every tax year thereafter.

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

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

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

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

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*Speaker* \_\_\_\_\_ *of the House of Representatives.*

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*President* \_\_\_\_\_ *of the Senate.*

Passed \_\_\_\_\_, 20\_\_\_\_

Approved \_\_\_\_\_, 20\_\_\_\_

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*Governor.*

Am. Sub. H. B. No. 479

136th G.A.

The section numbering of law of a general and permanent nature is complete and in conformity with the Revised Code.

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*Director, Legislative Service Commission.*

Filed in the office of the Secretary of State at Columbus, Ohio, on the \_\_\_\_ day of \_\_\_\_\_, A. D. 20\_\_\_\_.

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*Secretary of State.*

File No. \_\_\_\_\_ Effective Date \_\_\_\_\_