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Representative Brinkman

Cosponsors: Representatives Hambley, Becker, Ruhl, Blessing, Hill, Boose, Hayes, Burkley, Thompson, Vitale, Sweeney, Zeltwanger, Terhar, Hackett, Hood, Buchy, Green, Retherford, Anielski, Ryan, Rogers, Conditt, Amstutz, Antonio, Arndt, Brenner, Brown, Celebrezze, Craig, Cupp, Derickson, Dever, Duffey, Ginter, Henne, Manning, McClain, O'Brien, M., Patterson, Pelanda, Reineke, Rezabek, Schaffer, Scherer, Sprague, Strahorn, Young

A BILL

To amend sections 121.22, 504.01, 505.27, 505.29, 1
505.31, 505.37, 505.39, 505.40, 505.602, 517.03, 2
517.07, 517.073, 517.08, 517.11, 5705.19, and 3
5709.40, to enact section 319.282, and to repeal 4
section 5571.11 of the Revised Code to add to 5
the purposes for which a board of township 6
trustees may go into executive session, to 7
permit a township to charge for recycling 8
services, to reduce the population threshold for 9
a township to adopt a limited home rule form of 10
government, to authorize a township to purchase, 11
lease, or provide underwater rescue and recovery 12
equipment for fire and rescue purposes, to 13
authorize boards of township trustees to pay for 14
group life insurance for any employee, to expand 15
the cemetery purposes for which such boards may 16
levy a tax or expend township funds, to make 17
other changes to the township laws, to allow 18
taxing units to use the proceeds of a fire, 19
police, or emergency services tax levy to pay 20

costs related to the service for which the tax 21
is levied, to establish a lien for unpaid rates 22
or charges for refuse collection or disposal 23
services established by a municipal corporation, 24
and to expand the public infrastructure 25
improvements townships, municipal corporations, 26
and counties may pay for using money from their 27
public improvement tax increment equivalent 28
funds. 29

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

Section 1. That sections 121.22, 504.01, 505.27, 505.29, 30
505.31, 505.37, 505.39, 505.40, 505.602, 517.03, 517.07, 31
517.073, 517.08, 517.11, 5705.19, and 5709.40 be amended and 32
section 319.282 of the Revised Code be enacted to read as 33
follows: 34

Sec. 121.22. (A) This section shall be liberally construed 35
to require public officials to take official action and to 36
conduct all deliberations upon official business only in open 37
meetings unless the subject matter is specifically excepted by 38
law. 39

(B) As used in this section: 40

(1) "Public body" means any of the following: 41

(a) Any board, commission, committee, council, or similar 42
decision-making body of a state agency, institution, or 43
authority, and any legislative authority or board, commission, 44
committee, council, agency, authority, or similar decision- 45

making body of any county, township, municipal corporation, 46
school district, or other political subdivision or local public 47
institution; 48

(b) Any committee or subcommittee of a body described in 49
division (B) (1) (a) of this section; 50

(c) A court of jurisdiction of a sanitary district 51
organized wholly for the purpose of providing a water supply for 52
domestic, municipal, and public use when meeting for the purpose 53
of the appointment, removal, or reappointment of a member of the 54
board of directors of such a district pursuant to section 55
6115.10 of the Revised Code, if applicable, or for any other 56
matter related to such a district other than litigation 57
involving the district. As used in division (B) (1) (c) of this 58
section, "court of jurisdiction" has the same meaning as "court" 59
in section 6115.01 of the Revised Code. 60

(2) "Meeting" means any prearranged discussion of the 61
public business of the public body by a majority of its members. 62

(3) "Regulated individual" means either of the following: 63

(a) A student in a state or local public educational 64
institution; 65

(b) A person who is, voluntarily or involuntarily, an 66
inmate, patient, or resident of a state or local institution 67
because of criminal behavior, mental illness or retardation, 68
disease, disability, age, or other condition requiring custodial 69
care. 70

(4) "Public office" has the same meaning as in section 71
149.011 of the Revised Code. 72

(C) All meetings of any public body are declared to be 73

public meetings open to the public at all times. A member of a 74
public body shall be present in person at a meeting open to the 75
public to be considered present or to vote at the meeting and 76
for purposes of determining whether a quorum is present at the 77
meeting. 78

The minutes of a regular or special meeting of any public 79
body shall be promptly prepared, filed, and maintained and shall 80
be open to public inspection. The minutes need only reflect the 81
general subject matter of discussions in executive sessions 82
authorized under division (G) or (J) of this section. 83

(D) This section does not apply to any of the following: 84

(1) A grand jury; 85

(2) An audit conference conducted by the auditor of state 86
or independent certified public accountants with officials of 87
the public office that is the subject of the audit; 88

(3) The adult parole authority when its hearings are 89
conducted at a correctional institution for the sole purpose of 90
interviewing inmates to determine parole or pardon; 91

(4) The organized crime investigations commission 92
established under section 177.01 of the Revised Code; 93

(5) Meetings of a child fatality review board established 94
under section 307.621 of the Revised Code, meetings related to a 95
review conducted pursuant to guidelines established by the 96
director of health under section 3701.70 of the Revised Code, 97
and meetings conducted pursuant to sections 5153.171 to 5153.173 98
of the Revised Code; 99

(6) The state medical board when determining whether to 100
suspend a certificate without a prior hearing pursuant to 101

division (G) of either section 4730.25 or 4731.22 of the Revised Code;	102 103
(7) The board of nursing when determining whether to suspend a license or certificate without a prior hearing pursuant to division (B) of section 4723.281 of the Revised Code;	104 105 106 107
(8) The state board of pharmacy when determining whether to suspend a license without a prior hearing pursuant to division (D) of section 4729.16 of the Revised Code;	108 109 110
(9) The state chiropractic board when determining whether to suspend a license without a hearing pursuant to section 4734.37 of the Revised Code;	111 112 113
(10) The executive committee of the emergency response commission when determining whether to issue an enforcement order or request that a civil action, civil penalty action, or criminal action be brought to enforce Chapter 3750. of the Revised Code;	114 115 116 117 118
(11) The board of directors of the nonprofit corporation formed under section 187.01 of the Revised Code or any committee thereof, and the board of directors of any subsidiary of that corporation or a committee thereof;	119 120 121 122
(12) An audit conference conducted by the audit staff of the department of job and family services with officials of the public office that is the subject of that audit under section 5101.37 of the Revised Code;	123 124 125 126
(13) The occupational therapy section of the occupational therapy, physical therapy, and athletic trainers board when determining whether to suspend a license or limited permit without a hearing pursuant to division (D) of section 4755.11 of	127 128 129 130

the Revised Code;	131
(14) The physical therapy section of the occupational	132
therapy, physical therapy, and athletic trainers board when	133
determining whether to suspend a license without a hearing	134
pursuant to division (E) of section 4755.47 of the Revised Code;	135
(15) The athletic trainers section of the occupational	136
therapy, physical therapy, and athletic trainers board when	137
determining whether to suspend a license without a hearing	138
pursuant to division (D) of section 4755.64 of the Revised Code.	139
(E) The controlling board, the tax credit authority, or	140
the minority development financing advisory board, when meeting	141
to consider granting assistance pursuant to Chapter 122. or 166.	142
of the Revised Code, in order to protect the interest of the	143
applicant or the possible investment of public funds, by	144
unanimous vote of all board or authority members present, may	145
close the meeting during consideration of the following	146
information confidentially received by the authority or board	147
from the applicant:	148
(1) Marketing plans;	149
(2) Specific business strategy;	150
(3) Production techniques and trade secrets;	151
(4) Financial projections;	152
(5) Personal financial statements of the applicant or	153
members of the applicant's immediate family, including, but not	154
limited to, tax records or other similar information not open to	155
public inspection.	156
The vote by the authority or board to accept or reject the	157
application, as well as all proceedings of the authority or	158

board not subject to this division, shall be open to the public 159
and governed by this section. 160

(F) Every public body, by rule, shall establish a 161
reasonable method whereby any person may determine the time and 162
place of all regularly scheduled meetings and the time, place, 163
and purpose of all special meetings. A public body shall not 164
hold a special meeting unless it gives at least twenty-four 165
hours' advance notice to the news media that have requested 166
notification, except in the event of an emergency requiring 167
immediate official action. In the event of an emergency, the 168
member or members calling the meeting shall notify the news 169
media that have requested notification immediately of the time, 170
place, and purpose of the meeting. 171

The rule shall provide that any person, upon request and 172
payment of a reasonable fee, may obtain reasonable advance 173
notification of all meetings at which any specific type of 174
public business is to be discussed. Provisions for advance 175
notification may include, but are not limited to, mailing the 176
agenda of meetings to all subscribers on a mailing list or 177
mailing notices in self-addressed, stamped envelopes provided by 178
the person. 179

(G) Except as provided in divisions (G)(8) and (J) of this 180
section, the members of a public body may hold an executive 181
session only after a majority of a quorum of the public body 182
determines, by a roll call vote, to hold an executive session 183
and only at a regular or special meeting for the sole purpose of 184
the consideration of any of the following matters: 185

(1) To consider the appointment, employment, dismissal, 186
discipline, promotion, demotion, or compensation of a public 187
employee or official, or the investigation of charges or 188

complaints against a public employee, official, licensee, or 189
regulated individual, unless the public employee, official, 190
licensee, or regulated individual requests a public hearing. 191
Except as otherwise provided by law, no public body shall hold 192
an executive session for the discipline of an elected official 193
for conduct related to the performance of the elected official's 194
official duties or for the elected official's removal from 195
office. If a public body holds an executive session pursuant to 196
division (G) (1) of this section, the motion and vote to hold 197
that executive session shall state which one or more of the 198
approved purposes listed in division (G) (1) of this section are 199
the purposes for which the executive session is to be held, but 200
need not include the name of any person to be considered at the 201
meeting. 202

(2) To consider the purchase of property for public 203
purposes, ~~or for~~ the sale of property at competitive bidding, or 204
the sale or other disposition of unneeded, obsolete, or unfit- 205
for-use property in accordance with section 505.10 of the 206
Revised Code, if premature disclosure of information would give 207
an unfair competitive or bargaining advantage to a person whose 208
personal, private interest is adverse to the general public 209
interest. No member of a public body shall use division (G) (2) 210
of this section as a subterfuge for providing covert information 211
to prospective buyers or sellers. A purchase or sale of public 212
property is void if the seller or buyer of the public property 213
has received covert information from a member of a public body 214
that has not been disclosed to the general public in sufficient 215
time for other prospective buyers and sellers to prepare and 216
submit offers. 217

If the minutes of the public body show that all meetings 218
and deliberations of the public body have been conducted in 219

compliance with this section, any instrument executed by the 220
public body purporting to convey, lease, or otherwise dispose of 221
any right, title, or interest in any public property shall be 222
conclusively presumed to have been executed in compliance with 223
this section insofar as title or other interest of any bona fide 224
purchasers, lessees, or transferees of the property is 225
concerned. 226

(3) Conferences with an attorney for the public body 227
concerning disputes involving the public body that are the 228
subject of pending or imminent court action; 229

(4) Preparing for, conducting, or reviewing negotiations 230
or bargaining sessions with public employees concerning their 231
compensation or other terms and conditions of their employment; 232

(5) Matters required to be kept confidential by federal 233
law or regulations or state statutes; 234

(6) Details relative to the security arrangements and 235
emergency response protocols for a public body or a public 236
office, if disclosure of the matters discussed could reasonably 237
be expected to jeopardize the security of the public body or 238
public office; 239

(7) In the case of a county hospital operated pursuant to 240
Chapter 339. of the Revised Code, a joint township hospital 241
operated pursuant to Chapter 513. of the Revised Code, or a 242
municipal hospital operated pursuant to Chapter 749. of the 243
Revised Code, to consider trade secrets, as defined in section 244
1333.61 of the Revised Code; 245

(8) To consider confidential information related to the 246
marketing plans, specific business strategy, production 247
techniques, trade secrets, or personal financial statements of 248

an applicant for economic development assistance, or to 249
negotiations with other political subdivisions respecting 250
requests for economic development assistance, provided that both 251
of the following conditions apply: 252

(a) The information is directly related to a request for 253
economic development assistance that is to be provided or 254
administered under any provision of Chapter 715., 725., 1724., 255
or 1728. or sections 701.07, 3735.67 to 3735.70, 5709.40 to 256
5709.43, 5709.61 to 5709.69, 5709.73 to 5709.75, or 5709.77 to 257
5709.81 of the Revised Code, or that involves public 258
infrastructure improvements or the extension of utility services 259
that are directly related to an economic development project. 260

(b) A unanimous quorum of the public body determines, by a 261
roll call vote, that the executive session is necessary to 262
protect the interests of the applicant or the possible 263
investment or expenditure of public funds to be made in 264
connection with the economic development project. 265

If a public body holds an executive session to consider 266
any of the matters listed in divisions (G) (2) to (8) of this 267
section, the motion and vote to hold that executive session 268
shall state which one or more of the approved matters listed in 269
those divisions are to be considered at the executive session. 270

A public body specified in division (B) (1) (c) of this 271
section shall not hold an executive session when meeting for the 272
purposes specified in that division. 273

(H) A resolution, rule, or formal action of any kind is 274
invalid unless adopted in an open meeting of the public body. A 275
resolution, rule, or formal action adopted in an open meeting 276
that results from deliberations in a meeting not open to the 277

public is invalid unless the deliberations were for a purpose 278
specifically authorized in division (G) or (J) of this section 279
and conducted at an executive session held in compliance with 280
this section. A resolution, rule, or formal action adopted in an 281
open meeting is invalid if the public body that adopted the 282
resolution, rule, or formal action violated division (F) of this 283
section. 284

(I)(1) Any person may bring an action to enforce this 285
section. An action under division (I)(1) of this section shall 286
be brought within two years after the date of the alleged 287
violation or threatened violation. Upon proof of a violation or 288
threatened violation of this section in an action brought by any 289
person, the court of common pleas shall issue an injunction to 290
compel the members of the public body to comply with its 291
provisions. 292

(2)(a) If the court of common pleas issues an injunction 293
pursuant to division (I)(1) of this section, the court shall 294
order the public body that it enjoins to pay a civil forfeiture 295
of five hundred dollars to the party that sought the injunction 296
and shall award to that party all court costs and, subject to 297
reduction as described in division (I)(2) of this section, 298
reasonable attorney's fees. The court, in its discretion, may 299
reduce an award of attorney's fees to the party that sought the 300
injunction or not award attorney's fees to that party if the 301
court determines both of the following: 302

(i) That, based on the ordinary application of statutory 303
law and case law as it existed at the time of violation or 304
threatened violation that was the basis of the injunction, a 305
well-informed public body reasonably would believe that the 306
public body was not violating or threatening to violate this 307

section; 308

(ii) That a well-informed public body reasonably would 309
believe that the conduct or threatened conduct that was the 310
basis of the injunction would serve the public policy that 311
underlies the authority that is asserted as permitting that 312
conduct or threatened conduct. 313

(b) If the court of common pleas does not issue an 314
injunction pursuant to division (I)(1) of this section and the 315
court determines at that time that the bringing of the action 316
was frivolous conduct, as defined in division (A) of section 317
2323.51 of the Revised Code, the court shall award to the public 318
body all court costs and reasonable attorney's fees, as 319
determined by the court. 320

(3) Irreparable harm and prejudice to the party that 321
sought the injunction shall be conclusively and irrebuttably 322
presumed upon proof of a violation or threatened violation of 323
this section. 324

(4) A member of a public body who knowingly violates an 325
injunction issued pursuant to division (I)(1) of this section 326
may be removed from office by an action brought in the court of 327
common pleas for that purpose by the prosecuting attorney or the 328
attorney general. 329

(J)(1) Pursuant to division (C) of section 5901.09 of the 330
Revised Code, a veterans service commission shall hold an 331
executive session for one or more of the following purposes 332
unless an applicant requests a public hearing: 333

(a) Interviewing an applicant for financial assistance 334
under sections 5901.01 to 5901.15 of the Revised Code; 335

(b) Discussing applications, statements, and other 336

documents described in division (B) of section 5901.09 of the Revised Code;

(c) Reviewing matters relating to an applicant's request for financial assistance under sections 5901.01 to 5901.15 of the Revised Code.

(2) A veterans service commission shall not exclude an applicant for, recipient of, or former recipient of financial assistance under sections 5901.01 to 5901.15 of the Revised Code, and shall not exclude representatives selected by the applicant, recipient, or former recipient, from a meeting that the commission conducts as an executive session that pertains to the applicant's, recipient's, or former recipient's application for financial assistance.

(3) A veterans service commission shall vote on the grant or denial of financial assistance under sections 5901.01 to 5901.15 of the Revised Code only in an open meeting of the commission. The minutes of the meeting shall indicate the name, address, and occupation of the applicant, whether the assistance was granted or denied, the amount of the assistance if assistance is granted, and the votes for and against the granting of assistance.

Sec. 319.282. If the legislative authority of a municipal corporation has provided or contracted for the collection or disposal of garbage or refuse and imposes a fee or charge for the use and benefit of that service, such fees or charges shall constitute a lien on each property served, and, if not paid when due, shall be collected in the same manner as other municipal corporation property taxes.

Annually, before the first day of October, the municipal

corporation fiscal officer shall certify to the county auditor 366
the names of the property owners and a description of their 367
lands that are delinquent as to waste disposal service fees or 368
charges. The county auditor shall place on the general tax list 369
and duplicate compiled in accordance with section 319.28 of the 370
Revised Code the amount so certified and any accrued late 371
payment penalties, together with any fee charged by the county 372
auditor for placing the amount on the general tax list and 373
duplicate and for the expenses of its collection. 374

Sec. 504.01. A township that meets the qualifications of 375
this section may adopt a limited home rule government in the 376
manner provided in this section. 377

(A) (1) If a township has a population of at least ~~three~~ 378
two thousand five hundred but less than five thousand in the 379
unincorporated territory of the township, a limited home rule 380
government under which the township exercises limited powers of 381
local self-government and limited police powers may be adopted 382
if all the following apply: 383

(a) The electors of the unincorporated territory of the 384
township petition the board of township trustees to adopt 385
limited home rule government; 386

(b) The petition has been signed by ten per cent of the 387
electors of the unincorporated territory of the township, as 388
determined by the total number of votes cast in that territory 389
for the office of governor at the most recent general election 390
for that office; 391

(c) The board of township trustees appoints a township 392
administrator under division (A) (2) of section 505.031 of the 393
Revised Code; and 394

(d) The total amount certified in the official certificate 395
of estimated resources or in an amended official certificate of 396
estimated resources for the township under section 5705.36 of 397
the Revised Code is at least three million five hundred thousand 398
dollars for the most recently concluded fiscal year. 399

If the conditions enumerated in this division have been 400
met, the board shall adopt and certify to the board of elections 401
a resolution directing the board of elections to submit to the 402
electors of the unincorporated territory the question whether 403
the township should adopt a limited home rule government. The 404
question shall be voted upon at the next general election 405
occurring at least ninety days after certification of the 406
resolution to the board of elections. 407

(2) If a township has a population of at least five 408
thousand but less than fifteen thousand in the unincorporated 409
territory of the township, the board of township trustees, by a 410
majority vote, may adopt a resolution causing the board of 411
elections to submit to the electors of the unincorporated area 412
of the township the question of whether the township should 413
adopt a limited home rule government under which it exercises 414
limited powers of local self-government and limited police 415
powers, as authorized by this chapter. The question shall be 416
voted upon at the next general election occurring at least 417
ninety days after certification of the resolution to the board 418
of elections. 419

(3) If a township has a population of fifteen thousand or 420
more in the unincorporated territory of the township, the board 421
of township trustees, after at least one public hearing, may do 422
either of the following: 423

(a) By a unanimous vote, adopt a resolution establishing a 424

limited home rule government under which the township exercises 425
limited powers of local self-government and limited police 426
powers as authorized by this chapter. The resolution shall 427
become effective thirty days after the date of its adoption 428
unless within that thirty-day period there is presented to the 429
board of township trustees a petition, signed by a number of 430
registered electors residing in the unincorporated area of the 431
township equal to at least ten per cent of the total vote cast 432
for all candidates for governor in that area at the most recent 433
general election at which a governor was elected, requesting the 434
board of township trustees to submit the question of 435
establishing a limited home rule government to the electors of 436
that area for approval or rejection at a special election to be 437
held on the day of the next primary or general election 438
occurring at least ninety days after the petition is presented. 439
Each part of the petition shall meet the requirements specified 440
in section 3501.38 of the Revised Code. Upon timely receipt of 441
the petition, the board of township trustees shall adopt a 442
resolution causing the board of elections to submit to the 443
electors of the unincorporated area of the township the question 444
of whether the township should adopt a limited home rule 445
government. 446

(b) By a majority vote, adopt a resolution causing the 447
board of elections to submit to the electors of the 448
unincorporated area of the township the question of whether the 449
township should adopt a limited home rule government under which 450
it exercises limited powers of local self-government and limited 451
police powers, as authorized by this chapter. The question shall 452
be voted upon at the next general election occurring at least 453
ninety days after certification of the resolution to the board 454
of elections. 455

(4) If a township meets the population requirements of 456
division (A) (2) or (3) of this section, the electors of the 457
unincorporated area of the township may petition the board of 458
township trustees to adopt a resolution causing the board of 459
elections to submit to the electors the question of whether the 460
township should adopt a limited home rule government. Upon 461
receipt of a petition signed by ten per cent of the electors of 462
the unincorporated area of the township, as determined by the 463
total number of votes cast in that area for the office of 464
governor at the most recent general election for that office, 465
the board of township trustees shall adopt the resolution. The 466
question shall be voted upon at the next general election 467
occurring at least ninety days after the certification of the 468
resolution to the board of elections. 469

(B) If the population of the unincorporated territory of 470
any township that adopts a limited home rule government under 471
division (A) (3) or (4) of this section is fifteen thousand or 472
more, the township shall be called an "urban township." 473

(C) Except as otherwise provided in division (A) (1) of 474
this section, townships with a population of less than five 475
thousand in the unincorporated territory of the township are not 476
permitted to adopt a limited home rule government. 477

Sec. 505.27. (A) (1) Boards of township trustees, either 478
severally or jointly, may provide, maintain, and operate 479
facilities for the collection, transfer, recycling, and disposal 480
of solid wastes or may enter into written contracts with the 481
proper municipal or county authorities or with independent 482
contractors for such services for the township or for a waste 483
disposal district as provided in section 505.28 of the Revised 484
Code. 485

(2) (a) If a board of township trustees enters into a 486
contract with an independent contractor under division (A) (1) of 487
this section, the contract may provide that the independent 488
contractor is the exclusive provider of any or all of the 489
services described in that division for the township or the 490
waste disposal district. If the contract so provides, both of 491
the following apply: 492

(i) The contract shall be entered into only by competitive 493
bidding. 494

(ii) No other independent contractor or other person or 495
entity shall provide, in the township or waste disposal 496
district, the services agreed to in the contract during the 497
contract period. 498

(b) Whoever violates division (A) (2) (a) (ii) of this 499
section shall be fined one hundred fifty dollars for the first 500
offense and five hundred dollars for each subsequent offense. 501
Each ~~collection, transfer, or disposal made~~ service provided in 502
violation of that division constitutes a separate offense. Fines 503
collected under that division shall be paid into the waste 504
collection fund established under division (A) of section 505.31 505
of the Revised Code. 506

(B) When so required by rules adopted under division (G) 507
(2) of section 343.01 of the Revised Code, a board of township 508
trustees, before constructing, enlarging, or modifying a solid 509
waste facility as defined in section 3734.01 of the Revised 510
Code, shall obtain approval for the facility from the board of 511
county commissioners of the county or board of directors of the 512
joint solid waste management district, or board of trustees of a 513
regional solid waste management authority if such has been 514
formed under section 343.011 of the Revised Code, having 515

jurisdiction for compliance with the initial or amended solid 516
waste management plan of the district approved under section 517
3734.521, 3734.55, or 3734.56 of the Revised Code. 518

Sec. 505.29. The board of township trustees may levy, in 519
any year, a sufficient tax within the ten-mill limitation upon 520
all taxable property in a waste disposal district to provide and 521
maintain waste collection, transfer, recycling, and disposal 522
~~service-services~~ and to provide for the collection and disposal 523
of tree leaves. 524

In the alternative, the board of township trustees of any 525
township that has provided or contracted for the collection, 526
transfer, recycling, or disposal of garbage or refuse on behalf 527
of the township or any district may establish, by resolution, 528
equitable charges of rents to be paid to the township for the 529
use and benefit of that service by every person, firm, or 530
corporation whose premises are so served. The charges shall 531
constitute a lien upon the property served and, if not paid when 532
due, shall be collected in the same manner as other township 533
taxes. 534

Sec. 505.31. (A) Except as otherwise provided in division 535
(B) of this section, the township fiscal officer shall collect 536
the service charges for waste collection, transfer, recycling, 537
and disposal ~~service-services~~ and administer them under rules 538
established by the board of township trustees. All of those 539
service charges shall be kept in a separate fund designated as 540
the waste collection fund and shall be appropriated and 541
administered by the board. The fund shall be used for payment of 542
the costs of the management, maintenance, and operation of the 543
garbage and refuse collection, transfer, recycling, and disposal 544
system in the township or several waste disposal districts. The 545

board also may use the fund for payment of the costs incurred by 546
the township in relation to the collection and disposal of tree 547
leaves. 548

Service charges for waste disposal service collected from 549
one district cannot be used for any other district. If a 550
district is abandoned or discontinued, any balance remaining in 551
the fund for that district shall be paid into the general fund 552
of the township. 553

(B) When a board of township trustees contracts with an 554
independent contractor for the collection, transfer, recycling, 555
and disposal of solid wastes under section 505.27 of the Revised 556
Code, the contract may provide for the independent contractor to 557
collect and keep the service charges for the ~~waste disposal~~ 558
services the contractor provides. 559

Sec. 505.37. (A) The board of township trustees may 560
establish all necessary rules to guard against the occurrence of 561
fires and to protect the property and lives of the citizens 562
against damage and accidents, and may, with the approval of the 563
specifications by the prosecuting attorney or, if the township 564
has adopted limited home rule government under Chapter 504. of 565
the Revised Code, with the approval of the specifications by the 566
township's law director, purchase, lease, lease with an option 567
to purchase, or otherwise provide any fire apparatus, mechanical 568
resuscitators, underwater rescue and recovery equipment, or 569
other fire equipment, appliances, materials, fire hydrants, and 570
water supply for fire-fighting and fire and rescue purposes that 571
seems advisable to the board. The board shall provide for the 572
care and maintenance of such fire equipment, and, for these 573
purposes, may purchase, lease, lease with an option to purchase, 574
or construct and maintain necessary buildings, and it may 575

establish and maintain lines of fire-alarm communications within 576
the limits of the township. The board may employ one or more 577
persons to maintain and operate ~~fire-fighting~~ such fire 578
equipment, or it may enter into an agreement with a volunteer 579
fire company for the use and operation of ~~fire-fighting~~ the 580
equipment. The board may compensate the members of a volunteer 581
fire company on any basis and in any amount that it considers 582
equitable. 583

When the estimated cost to purchase fire apparatus, 584
mechanical resuscitators, underwater rescue and recovery 585
equipment, or other fire equipment, appliances, materials, fire 586
hydrants, buildings, or fire-alarm communications equipment or 587
services exceeds fifty thousand dollars, the contract shall be 588
let by competitive bidding. When competitive bidding is 589
required, the board shall advertise once a week for not less 590
than two consecutive weeks in a newspaper of general circulation 591
within the township. The board may also cause notice to be 592
inserted in trade papers or other publications designated by it 593
or to be distributed by electronic means, including posting the 594
notice on the board's internet web site. If the board posts the 595
notice on its web site, it may eliminate the second notice 596
otherwise required to be published in a newspaper of general 597
circulation within the township, provided that the first notice 598
published in such newspaper meets all of the following 599
requirements: 600

(1) It is published at least two weeks before the opening 601
of bids. 602

(2) It includes a statement that the notice is posted on 603
the board's internet web site. 604

(3) It includes the internet address of the board's 605

internet web site. 606

(4) It includes instructions describing how the notice may 607
be accessed on the board's internet web site. 608

The advertisement shall include the time, date, and place 609
where the clerk of the township, or the clerk's designee, will 610
read bids publicly. The time, date, and place of bid openings 611
may be extended to a later date by the board of township 612
trustees, provided that written or oral notice of the change 613
shall be given to all persons who have received or requested 614
specifications not later than ninety-six hours prior to the 615
original time and date fixed for the opening. The board may 616
reject all the bids or accept the lowest and best bid, provided 617
that the successful bidder meets the requirements of section 618
153.54 of the Revised Code when the contract is for the 619
construction, demolition, alteration, repair, or reconstruction 620
of an improvement. 621

(B) The boards of township trustees of any two or more 622
townships, or the legislative authorities of any two or more 623
political subdivisions, or any combination of these, may, 624
through joint action, unite in the joint purchase, lease, lease 625
with an option to purchase, maintenance, use, and operation of 626
~~fire fighting~~ fire equipment described in division (A) of this 627
section, or for any other purpose designated in sections 505.37 628
to 505.42 of the Revised Code, and may prorate the expense of 629
the joint action on any terms that are mutually agreed upon. 630

(C) The board of township trustees of any township may, by 631
resolution, whenever it is expedient and necessary to guard 632
against the occurrence of fires or to protect the property and 633
lives of the citizens against damages resulting from their 634
occurrence, create a fire district of any portions of the 635

township that it considers necessary. The board may purchase, 636
lease, lease with an option to purchase, or otherwise provide 637
any fire apparatus, mechanical resuscitators, underwater rescue 638
and recovery equipment, or other fire equipment, appliances, 639
materials, fire hydrants, and water supply for fire-fighting and 640
fire and rescue purposes, or may contract for the fire 641
protection for the fire district as provided in section 9.60 of 642
the Revised Code. The fire district so created shall be given a 643
separate name by which it shall be known. 644

Additional unincorporated territory of the township may be 645
added to a fire district upon the board's adoption of a 646
resolution authorizing the addition. A municipal corporation 647
that is within or adjoining the township may be added to a fire 648
district upon the board's adoption of a resolution authorizing 649
the addition and the municipal legislative authority's adoption 650
of a resolution or ordinance requesting the addition of the 651
municipal corporation to the fire district. 652

If the township fire district imposes a tax, additional 653
unincorporated territory of the township or a municipal 654
corporation that is within or adjoining the township shall 655
become part of the fire district only after all of the following 656
have occurred: 657

(1) Adoption by the board of township trustees of a 658
resolution approving the expansion of the territorial limits of 659
the district and, if the resolution proposes to add a municipal 660
corporation, adoption by the municipal legislative authority of 661
a resolution or ordinance requesting the addition of the 662
municipal corporation to the district; 663

(2) Adoption by the board of township trustees of a 664
resolution recommending the extension of the tax to the 665

additional territory; 666

(3) Approval of the tax by the electors of the territory 667
proposed for addition to the district. 668

Each resolution of the board adopted under division (C) (2) 669
of this section shall state the name of the fire district, a 670
description of the territory to be added, and the rate and 671
termination date of the tax, which shall be the rate and 672
termination date of the tax currently in effect in the fire 673
district. 674

The board of trustees shall certify each resolution 675
adopted under division (C) (2) of this section to the board of 676
elections in accordance with section 5705.19 of the Revised 677
Code. The election required under division (C) (3) of this 678
section shall be held, canvassed, and certified in the manner 679
provided for the submission of tax levies under section 5705.25 680
of the Revised Code, except that the question appearing on the 681
ballot shall read: 682

"Shall the territory within 683
(description of the proposed territory to be added) be added 684
to (name) fire district, and a property 685
tax at a rate of taxation not exceeding (here insert tax 686
rate) be in effect for (here insert the number of 687
years the tax is to be in effect or "a continuing period of 688
time," as applicable)?" 689

If the question is approved by at least a majority of the 690
electors voting on it, the joinder shall be effective as of the 691
first day of July of the year following approval, and on that 692
date, the township fire district tax shall be extended to the 693
taxable property within the territory that has been added. If 694

the territory that has been added is a municipal corporation and 695
if it had adopted a tax levy for fire purposes, the levy is 696
terminated on the effective date of the joinder. 697

Any municipal corporation may withdraw from a township 698
fire district created under division (C) of this section by the 699
adoption by the municipal legislative authority of a resolution 700
or ordinance ordering withdrawal. On the first day of July of 701
the year following the adoption of the resolution or ordinance 702
of withdrawal, the municipal corporation withdrawing ceases to 703
be a part of the district, and the power of the fire district to 704
levy a tax upon taxable property in the withdrawing municipal 705
corporation terminates, except that the fire district shall 706
continue to levy and collect taxes for the payment of 707
indebtedness within the territory of the fire district as it was 708
composed at the time the indebtedness was incurred. 709

Upon the withdrawal of any municipal corporation from a 710
township fire district created under division (C) of this 711
section, the county auditor shall ascertain, apportion, and 712
order a division of the funds on hand, moneys and taxes in the 713
process of collection except for taxes levied for the payment of 714
indebtedness, credits, and real and personal property, either in 715
money or in kind, on the basis of the valuation of the 716
respective tax duplicates of the withdrawing municipal 717
corporation and the remaining territory of the fire district. 718

A board of township trustees may remove unincorporated 719
territory of the township from the fire district upon the 720
adoption of a resolution authorizing the removal. On the first 721
day of July of the year following the adoption of the 722
resolution, the unincorporated township territory described in 723
the resolution ceases to be a part of the district, and the 724

power of the fire district to levy a tax upon taxable property 725
in that territory terminates, except that the fire district 726
shall continue to levy and collect taxes for the payment of 727
indebtedness within the territory of the fire district as it was 728
composed at the time the indebtedness was incurred. 729

(D) The board of township trustees of any township, the 730
board of fire district trustees of a fire district created under 731
section 505.371 of the Revised Code, or the legislative 732
authority of any municipal corporation may purchase, lease, or 733
lease with an option to purchase the necessary ~~fire-fighting-~~ 734
fire equipment described in division (A) of this section, 735
buildings, and sites for the township, fire district, or 736
municipal corporation and issue securities for that purpose with 737
maximum maturities as provided in section 133.20 of the Revised 738
Code. The board of township trustees, board of fire district 739
trustees, or legislative authority may also construct any 740
buildings necessary to house ~~fire-fighting-~~fire equipment and 741
issue securities for that purpose with maximum maturities as 742
provided in section 133.20 of the Revised Code. 743

The board of township trustees, board of fire district 744
trustees, or legislative authority may issue the securities of 745
the township, fire district, or municipal corporation, signed by 746
the board or designated officer of the municipal corporation and 747
attested by the signature of the township fiscal officer, fire 748
district clerk, or municipal clerk, covering any deferred 749
payments and payable at the times provided, which securities 750
shall bear interest not to exceed the rate determined as 751
provided in section 9.95 of the Revised Code, and shall not be 752
subject to Chapter 133. of the Revised Code. The legislation 753
authorizing the issuance of the securities shall provide for 754
levying and collecting annually by taxation, amounts sufficient 755

to pay the interest on and principal of the securities. The 756
securities shall be offered for sale on the open market or given 757
to the vendor or contractor if no sale is made. 758

Section 505.40 of the Revised Code does not apply to any 759
securities issued, or any lease with an option to purchase 760
entered into, in accordance with this division. 761

(E) A board of township trustees of any township or a 762
board of fire district trustees of a fire district created under 763
section 505.371 of the Revised Code may purchase a policy or 764
policies of liability insurance for the officers, employees, and 765
appointees of the fire department, fire district, or joint fire 766
district governed by the board that includes personal injury 767
liability coverage as to the civil liability of those officers, 768
employees, and appointees for false arrest, detention, or 769
imprisonment, malicious prosecution, libel, slander, defamation 770
or other violation of the right of privacy, wrongful entry or 771
eviction, or other invasion of the right of private occupancy, 772
arising out of the performance of their duties. 773

When a board of township trustees cannot, by deed of gift 774
or by purchase and upon terms it considers reasonable, procure 775
land for a township fire station that is needed in order to 776
respond in reasonable time to a fire or medical emergency, the 777
board may appropriate land for that purpose under sections 778
163.01 to 163.22 of the Revised Code. If it is necessary to 779
acquire additional adjacent land for enlarging or improving the 780
fire station, the board may purchase, appropriate, or accept a 781
deed of gift for the land for these purposes. 782

(F) As used in this division, "emergency medical service 783
organization" has the same meaning as in section 4766.01 of the 784
Revised Code. 785

A board of township trustees, by adoption of an 786
appropriate resolution, may choose to have the state board of 787
emergency medical, fire, and transportation services license any 788
emergency medical service organization it operates. If the board 789
adopts such a resolution, Chapter 4766. of the Revised Code, 790
except for sections 4766.06 and 4766.99 of the Revised Code, 791
applies to the organization. All rules adopted under the 792
applicable sections of that chapter also apply to the 793
organization. A board of township trustees, by adoption of an 794
appropriate resolution, may remove its emergency medical service 795
organization from the jurisdiction of the state board of 796
emergency medical, fire, and transportation services. 797

Sec. 505.39. The board of township trustees may, in any 798
year, levy a sufficient tax upon all taxable property in the 799
township or in a fire district, to provide protection against 800
fire, to provide fire and rescue services, to provide and 801
maintain fire apparatus, mechanical resuscitators, underwater 802
rescue and recovery equipment, and other fire equipment and 803
appliances, buildings and sites ~~for apparatus and appliances~~ 804
~~therefor,~~ sources of water supply, and materials ~~for such water~~ 805
~~supply therefor,~~ to establish and maintain lines of fire-alarm 806
telegraph communications, and to pay permanent, part-time, or 807
volunteer fire-fighting companies to operate such equipment. 808

Sec. 505.40. No bonds shall be issued by the board of 809
township trustees for the purpose of providing and maintaining 810
fire apparatus, mechanical resuscitators, underwater rescue and 811
recovery equipment, and other fire equipment and appliances, 812
buildings ~~or~~ and sites therefor, sources of water supply and 813
materials therefor, or for the establishment and maintenance of 814
lines of fire-alarm ~~telegraph communications,~~ or for the payment 815
of permanent, part-time, or volunteer fire-fighting companies to 816

operate such equipment, unless approved by vote of the people in 817
a township or fire district in the manner provided by section 818
133.18 of the Revised Code, and in no event in an amount 819
exceeding the greater of one hundred fifty thousand dollars or 820
two per cent of the total value of all property in the township 821
as listed and assessed for taxation. 822

Sec. 505.602. A board of township trustees may procure and 823
pay all or any part of the cost of group life insurance to 824
insure the lives of officers and ~~full-time~~ employees of the 825
township. The amount of group life insurance coverage provided 826
by the board to insure the lives of officers of the township 827
shall not exceed fifty thousand dollars per officer. 828

Sec. 517.03. To defray the expenses of the purchase or 829
appropriation, and the enclosing, care, supervision, repair, and 830
improving of lands for cemetery purposes, and of maintaining and 831
improving entombments, including mausoleums, columbariums, and 832
other interment rights, the board of township trustees may levy 833
a tax sufficient for that purpose. 834

Sec. 517.07. Upon application, the board of township 835
trustees shall sell at a reasonable price the number of lots as 836
public wants demand for burial purposes. Purchasers of lots or 837
other interment rights, upon complying with the terms of sale, 838
may receive deeds for the lots or rights which the board shall 839
execute and which shall be recorded by the township fiscal 840
officer in a book for that purpose. The expense of recording 841
shall be paid by the person receiving the deed. Upon the 842
application of a head of a family living in the township, the 843
board shall, without charge, make and deliver to the applicant a 844
deed for a suitable lot or right for the interment of the 845
applicant's family, if, in the opinion of the board and by 846

reason of the circumstances of the family, the payment would be 847
oppressive. 848

The terms of sale and any deed for lots executed after 849
July 24, 1986, for an entombment, including a mausoleum, 850
columbarium, or other interment right executed on or after ~~the~~ 851
~~effective date of this amendment~~ September 29, 2015, may include 852
the following requirements: 853

(A) The grantee shall provide to the board of township 854
trustees, in writing, a list of the names and addresses of the 855
persons to whom the grantee's property would pass by intestate 856
succession. 857

(B) The grantee shall notify the board in writing of any 858
subsequent changes in the name or address of any persons to whom 859
property would descend. 860

(C) Any person who receives a township cemetery lot or 861
right by gift, inheritance, or any other means other than the 862
original conveyance shall, within one year after receiving the 863
interest, give written notice of the person's name and address 864
to the board having control of the cemetery, and shall notify 865
the board of any subsequent changes in the person's name or 866
address. 867

The terms of sale and any deed for any lots or rights 868
executed in compliance with the notification requirements set 869
forth in divisions (A), (B), and (C) of this section shall state 870
that the board of township trustees shall have right of reentry 871
to the cemetery lot or right if the notification requirements 872
are not met. At least ninety days before establishing reentry, 873
the board shall send a notice by certified mail to the last 874
known owner at the owner's last known address to inform the 875

owner that the owner's interest in the lot or right will cease 876
unless the notification requirements are met. If the owner's 877
address is unknown and cannot reasonably be obtained, it is 878
sufficient to publish the notice once in a newspaper of general 879
circulation in the county. In order to establish reentry, the 880
board shall pass a resolution stating that the conditions of the 881
sale or of the deed have not been fulfilled, and that the board 882
reclaims its interest in the lot or right. 883

The board may limit the terms of sale or the deed for a 884
cemetery lot or right by specifying that the owner, a member of 885
the owner's family, or an owner's descendant must use the lot, 886
tomb, including a mausoleum, or columbarium, or at least a 887
portion of the lot, tomb, including a mausoleum, or columbarium, 888
within a specified time period. The board may specify this time 889
period to be at least twenty but not more than fifty years, with 890
right of renewal provided at no cost. At least ninety days prior 891
to the termination date for use of the cemetery lot, tomb, 892
including a mausoleum, or columbarium, the board shall send a 893
notice to the owner to inform the owner that the owner's 894
interest in the lot or right will cease on the termination date 895
unless the owner contracts for renewal by that date. The board 896
shall send the notice by certified mail to the owner if the 897
owner is a resident of the township or is a nonresident whose 898
address is known. If the owner's address is unknown and cannot 899
reasonably be obtained, it is sufficient to publish the notice 900
once in a newspaper of general circulation in the county. 901

The terms of sale and any deed for lots or rights conveyed 902
with a termination date shall state that the board shall have 903
right of reentry to the lot or right at the end of the specified 904
time period if the lot, tomb, including a mausoleum, or 905
columbarium, is not used within this time period or renewed for 906

an extended period. In order to establish reentry, the board 907
shall pass a resolution stating that the conditions of the sale 908
or of the deed have not been fulfilled, and that the board 909
reclaims its interest in the lot or right. The board shall 910
compensate owners of unused lots or rights who do not renew the 911
terms of sale or the deed by paying the owner eighty per cent of 912
the purchase price. The board may repurchase any cemetery lot or 913
right from its owner at any time at a price that is mutually 914
agreed upon by the board and the owner. 915

Sec. 517.073. The board of township trustees may reenter a 916
lot for which the terms of sale or deed was executed prior to 917
July 24, 1986, or an entombment, including a mausoleum, 918
columbarium, or other interment right for which the terms of 919
sale or deed was executed prior to ~~the effective date of this~~ 920
~~section~~ September 29, 2015, if the board determines the lot or 921
right is unused and adopts a resolution creating a procedure for 922
right of reentry in accordance with this section. The resolution 923
shall state that the board of township trustees has the right of 924
reentry to the cemetery lot or right purchased prior to July 24, 925
1986, or prior to ~~the effective date of this section~~ September 926
29, 2015. Before reentering a lot or right, the board shall send 927
a notice by certified mail to the last known owner at the 928
owner's last known address to inform the owner that the owner's 929
interest in the lot or right will cease unless the owner or 930
owner's heir responds by a specified date. If the owner's 931
address is unknown and cannot be obtained reasonably, it is 932
sufficient to publish the notice once in a newspaper of general 933
circulation in the county. To establish reentry, the board shall 934
pass a resolution stating that the owner has not responded by 935
the specified date, and that the board reclaims its interest in 936
the lot or right. 937

At least ninety days prior to the termination date for use 938
of the cemetery lot, tomb, including a mausoleum, or 939
columbarium, the board shall send a notice to the owner to 940
inform the owner that the owner's interest in the lot or right 941
will cease on the termination date unless the owner or owner's 942
heir contracts for renewal by that date. The board shall send 943
the notice by certified mail to the owner if the owner is a 944
resident of the township or is a nonresident whose address is 945
known. If the owner's address is unknown and cannot reasonably 946
be obtained, it is sufficient to publish the notice once in a 947
newspaper of general circulation in the county. 948

In order to establish reentry, the board shall pass a 949
resolution stating that because of the lack of response to 950
notice sent by certified mail that provided a termination date, 951
the board reclaims its interest in the lot or right. 952

Sec. 517.08. The proceeds arising from the sale of 953
cemetery lots under section 517.07 of the Revised Code shall be 954
used in maintaining, improving, beautifying, and embellishing 955
such grounds, and for maintaining and improving entombments, 956
including mausoleums, columbariums, and other interment rights, 957
except that upon unanimous consent of the board of township 958
trustees, such proceeds may be used in the purchase or 959
appropriation of additional land for cemetery purposes in 960
accordance with sections 517.01 and 517.13 of the Revised Code; 961
and the board of township trustees may build and maintain proper 962
and secure fences around all such cemeteries, to be paid for 963
from the township funds. 964

Sec. 517.11. The board of township trustees shall provide 965
for the protection and preservation of cemeteries under its 966
jurisdiction, and shall prohibit interments therein when new 967

grounds have been procured for township cemeteries or burial 968
grounds. Where such old cemeteries are in or near village plats, 969
and the public health is liable to be injured by further 970
interments therein, the board shall institute suits to recover 971
possession thereof, remove trespassers therefrom, and may 972
recover damages for injuries thereto or any part thereof, or to 973
any fence or hedge enclosing them, or to any tomb or monument 974
therein. 975

The board may enclose ~~such~~ cemeteries under its 976
jurisdiction with a substantial fence or hedge, and shall keep 977
any such fence or hedge in good repair. It may re-erect any 978
fallen tombstones, regardless of the cause of the falling, in 979
such cemeteries. The board, as it considers necessary, may 980
purchase, maintain, and improve entombments, including 981
mausoleums, columbariums, and other interment rights. The board 982
may levy a tax to meet any costs incurred for these purposes, 983
not to exceed one-half mill in any one year, upon all the 984
taxable property of the township. 985

Sec. 5705.19. This section does not apply to school 986
districts, county school financing districts, or lake facilities 987
authorities. 988

The taxing authority of any subdivision at any time and in 989
any year, by vote of two-thirds of all the members of the taxing 990
authority, may declare by resolution and certify the resolution 991
to the board of elections not less than ninety days before the 992
election upon which it will be voted that the amount of taxes 993
that may be raised within the ten-mill limitation will be 994
insufficient to provide for the necessary requirements of the 995
subdivision and that it is necessary to levy a tax in excess of 996
that limitation for any of the following purposes: 997

(A) For current expenses of the subdivision, except that	998
the total levy for current expenses of a detention facility	999
district or district organized under section 2151.65 of the	1000
Revised Code shall not exceed two mills and that the total levy	1001
for current expenses of a combined district organized under	1002
sections 2151.65 and 2152.41 of the Revised Code shall not	1003
exceed four mills;	1004
(B) For the payment of debt charges on certain described	1005
bonds, notes, or certificates of indebtedness of the subdivision	1006
issued subsequent to January 1, 1925;	1007
(C) For the debt charges on all bonds, notes, and	1008
certificates of indebtedness issued and authorized to be issued	1009
prior to January 1, 1925;	1010
(D) For a public library of, or supported by, the	1011
subdivision under whatever law organized or authorized to be	1012
supported;	1013
(E) For a municipal university, not to exceed two mills	1014
over the limitation of one mill prescribed in section 3349.13 of	1015
the Revised Code;	1016
(F) For the construction or acquisition of any specific	1017
permanent improvement or class of improvements that the taxing	1018
authority of the subdivision may include in a single bond issue;	1019
(G) For the general construction, reconstruction,	1020
resurfacing, and repair of streets, roads, and bridges in	1021
municipal corporations, counties, or townships;	1022
(H) For parks and recreational purposes;	1023
(I) For the purpose of providing and maintaining fire	1024
apparatus, <u>mechanical resuscitators, underwater rescue and</u>	1025

recovery equipment, or other fire equipment and appliances, 1026
buildings,~~or~~ and sites therefor, or sources of water supply and 1027
materials therefor, ~~or~~ for the establishment and maintenance of 1028
lines of ~~fire alarm telegraph~~ fire-alarm communications, ~~or~~ for 1029
the payment of firefighting companies or permanent, part-time, 1030
or volunteer firefighting, emergency medical service, 1031
administrative, or communications personnel to operate the same, 1032
including the payment of any employer contributions required for 1033
such personnel under section 145.48 or 742.34 of the Revised 1034
Code, ~~or~~ for the purchase of ambulance equipment, ~~or~~ for the 1035
provision of ambulance, paramedic, or other emergency medical 1036
services operated by a fire department or firefighting company, 1037
or for the payment of other related costs; 1038

(J) For ~~the purpose of~~ providing and maintaining motor 1039
vehicles, communications, other equipment, buildings, and sites 1040
for such buildings used directly in the operation of a police 1041
department, ~~or~~ for the payment of salaries of permanent or part- 1042
time police, communications, or administrative personnel to 1043
operate the same, including the payment of any employer 1044
contributions required for such personnel under section 145.48 1045
or 742.33 of the Revised Code, ~~or~~ for the payment of the costs 1046
incurred by townships as a result of contracts made with other 1047
political subdivisions in order to obtain police protection, ~~or~~ 1048
for the provision of ambulance or emergency medical services 1049
operated by a police department, or for the payment of other 1050
related costs; 1051

(K) For the maintenance and operation of a county home or 1052
detention facility; 1053

(L) For community mental retardation and developmental 1054
disabilities programs and services pursuant to Chapter 5126. of 1055

the Revised Code, except that the procedure for such levies	1056
shall be as provided in section 5705.222 of the Revised Code;	1057
(M) For regional planning;	1058
(N) For a county's share of the cost of maintaining and	1059
operating schools, district detention facilities, forestry	1060
camps, or other facilities, or any combination thereof,	1061
established under section 2151.65 or 2152.41 of the Revised Code	1062
or both of those sections;	1063
(O) For providing for flood defense, providing and	1064
maintaining a flood wall or pumps, and other purposes to prevent	1065
floods;	1066
(P) For maintaining and operating sewage disposal plants	1067
and facilities;	1068
(Q) For the purpose of purchasing, acquiring,	1069
constructing, enlarging, improving, equipping, repairing,	1070
maintaining, or operating, or any combination of the foregoing,	1071
a county transit system pursuant to sections 306.01 to 306.13 of	1072
the Revised Code, or of making any payment to a board of county	1073
commissioners operating a transit system or a county transit	1074
board pursuant to section 306.06 of the Revised Code;	1075
(R) For the subdivision's share of the cost of acquiring	1076
or constructing any schools, forestry camps, detention	1077
facilities, or other facilities, or any combination thereof,	1078
under section 2151.65 or 2152.41 of the Revised Code or both of	1079
those sections;	1080
(S) For the prevention, control, and abatement of air	1081
pollution;	1082
(T) For maintaining and operating cemeteries;	1083

(U) For providing ambulance service, emergency medical service, or both;	1084
	1085
(V) For providing for the collection and disposal of garbage or refuse, including yard waste;	1086
	1087
(W) For the payment of the police officer employers' contribution or the firefighter employers' contribution required under sections 742.33 and 742.34 of the Revised Code;	1088
	1089
	1090
(X) For the construction and maintenance of a drainage improvement pursuant to section 6131.52 of the Revised Code;	1091
	1092
(Y) For providing or maintaining senior citizens services or facilities as authorized by section 307.694, 307.85, 505.70, or 505.706 or division (EE) of section 717.01 of the Revised Code;	1093
	1094
	1095
	1096
(Z) For the provision and maintenance of zoological park services and facilities as authorized under section 307.76 of the Revised Code;	1097
	1098
	1099
(AA) For the maintenance and operation of a free public museum of art, science, or history;	1100
	1101
(BB) For the establishment and operation of a 9-1-1 system, as defined in section 128.01 of the Revised Code;	1102
	1103
(CC) For the purpose of acquiring, rehabilitating, or developing rail property or rail service. As used in this division, "rail property" and "rail service" have the same meanings as in section 4981.01 of the Revised Code. This division applies only to a county, township, or municipal corporation.	1104
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	1109
(DD) For the purpose of acquiring property for, constructing, operating, and maintaining community centers as	1110
	1111

provided for in section 755.16 of the Revised Code; 1112

(EE) For the creation and operation of an office or joint 1113
office of economic development, for any economic development 1114
purpose of the office, and to otherwise provide for the 1115
establishment and operation of a program of economic development 1116
pursuant to sections 307.07 and 307.64 of the Revised Code, or 1117
to the extent that the expenses of a county land reutilization 1118
corporation organized under Chapter 1724. of the Revised Code 1119
are found by the board of county commissioners to constitute the 1120
promotion of economic development, for the payment of such 1121
operations and expenses; 1122

(FF) For the purpose of acquiring, establishing, 1123
constructing, improving, equipping, maintaining, or operating, 1124
or any combination of the foregoing, a township airport, landing 1125
field, or other air navigation facility pursuant to section 1126
505.15 of the Revised Code; 1127

(GG) For the payment of costs incurred by a township as a 1128
result of a contract made with a county pursuant to section 1129
505.263 of the Revised Code in order to pay all or any part of 1130
the cost of constructing, maintaining, repairing, or operating a 1131
water supply improvement; 1132

(HH) For a board of township trustees to acquire, other 1133
than by appropriation, an ownership interest in land, water, or 1134
wetlands, or to restore or maintain land, water, or wetlands in 1135
which the board has an ownership interest, not for purposes of 1136
recreation, but for the purposes of protecting and preserving 1137
the natural, scenic, open, or wooded condition of the land, 1138
water, or wetlands against modification or encroachment 1139
resulting from occupation, development, or other use, which may 1140
be styled as protecting or preserving "greenspace" in the 1141

resolution, notice of election, or ballot form. Except as 1142
otherwise provided in this division, land is not acquired for 1143
purposes of recreation, even if the land is used for 1144
recreational purposes, so long as no building, structure, or 1145
fixture used for recreational purposes is permanently attached 1146
or affixed to the land. Except as otherwise provided in this 1147
division, land that previously has been acquired in a township 1148
for these greenspace purposes may subsequently be used for 1149
recreational purposes if the board of township trustees adopts a 1150
resolution approving that use and no building, structure, or 1151
fixture used for recreational purposes is permanently attached 1152
or affixed to the land. The authorization to use greenspace land 1153
for recreational use does not apply to land located in a 1154
township that had a population, at the time it passed its first 1155
greenspace levy, of more than thirty-eight thousand within a 1156
county that had a population, at that time, of at least eight 1157
hundred sixty thousand. 1158

(II) For the support by a county of a crime victim 1159
assistance program that is provided and maintained by a county 1160
agency or a private, nonprofit corporation or association under 1161
section 307.62 of the Revised Code; 1162

(JJ) For any or all of the purposes set forth in divisions 1163
(I) and (J) of this section. This division applies only to a 1164
township. 1165

(KK) For a countywide public safety communications system 1166
under section 307.63 of the Revised Code. This division applies 1167
only to counties. 1168

(LL) For the support by a county of criminal justice 1169
services under section 307.45 of the Revised Code; 1170

(MM) For the purpose of maintaining and operating a jail 1171
or other detention facility as defined in section 2921.01 of the 1172
Revised Code; 1173

(NN) For purchasing, maintaining, or improving, or any 1174
combination of the foregoing, real estate on which to hold, and 1175
the operating expenses of, agricultural fairs operated by a 1176
county agricultural society or independent agricultural society 1177
under Chapter 1711. of the Revised Code. This division applies 1178
only to a county. 1179

(OO) For constructing, rehabilitating, repairing, or 1180
maintaining sidewalks, walkways, trails, bicycle pathways, or 1181
similar improvements, or acquiring ownership interests in land 1182
necessary for the foregoing improvements; 1183

(PP) For both of the purposes set forth in divisions (G) 1184
and (OO) of this section. 1185

(QQ) For both of the purposes set forth in divisions (H) 1186
and (HH) of this section. This division applies only to a 1187
township. 1188

(RR) For the legislative authority of a municipal 1189
corporation, board of county commissioners of a county, or board 1190
of township trustees of a township to acquire agricultural 1191
easements, as defined in section 5301.67 of the Revised Code, 1192
and to supervise and enforce the easements. 1193

(SS) For both of the purposes set forth in divisions (BB) 1194
and (KK) of this section. This division applies only to a 1195
county. 1196

(TT) For the maintenance and operation of a facility that 1197
is organized in whole or in part to promote the sciences and 1198
natural history under section 307.761 of the Revised Code. 1199

(UU) For the creation and operation of a county land reutilization corporation and for any programs or activities of the corporation found by the board of directors of the corporation to be consistent with the purposes for which the corporation is organized;

(VV) For construction and maintenance of improvements and expenses of soil and water conservation district programs under Chapter ~~1515.~~ 940. of the Revised Code;

(WW) For the OSU extension fund created under section 3335.35 of the Revised Code for the purposes prescribed under section 3335.36 of the Revised Code for the benefit of the citizens of a county. This division applies only to a county.

(XX) For a municipal corporation that withdraws or proposes by resolution to withdraw from a regional transit authority under section 306.55 of the Revised Code to provide transportation services for the movement of persons within, from, or to the municipal corporation;

(YY) For any combination of the purposes specified in divisions (NN), (VV), and (WW) of this section. This division applies only to a county.

The resolution shall be confined to the purpose or purposes described in one division of this section, to which the revenue derived therefrom shall be applied. The existence in any other division of this section of authority to levy a tax for any part or all of the same purpose or purposes does not preclude the use of such revenues for any part of the purpose or purposes of the division under which the resolution is adopted.

The resolution shall specify the amount of the increase in rate that it is necessary to levy, the purpose of that increase

in rate, and the number of years during which the increase in 1229
rate shall be in effect, which may or may not include a levy 1230
upon the duplicate of the current year. The number of years may 1231
be any number not exceeding five, except as follows: 1232

(1) When the additional rate is for the payment of debt 1233
charges, the increased rate shall be for the life of the 1234
indebtedness. 1235

(2) When the additional rate is for any of the following, 1236
the increased rate shall be for a continuing period of time: 1237

(a) For the current expenses for a detention facility 1238
district, a district organized under section 2151.65 of the 1239
Revised Code, or a combined district organized under sections 1240
2151.65 and 2152.41 of the Revised Code; 1241

(b) For providing a county's share of the cost of 1242
maintaining and operating schools, district detention 1243
facilities, forestry camps, or other facilities, or any 1244
combination thereof, established under section 2151.65 or 1245
2152.41 of the Revised Code or under both of those sections. 1246

(3) When the additional rate is for either of the 1247
following, the increased rate may be for a continuing period of 1248
time: 1249

(a) For the purposes set forth in division (I), (J), (U), 1250
or (KK) of this section; 1251

(b) For the maintenance and operation of a joint 1252
recreation district. 1253

(4) When the increase is for the purpose or purposes set 1254
forth in division (D), (G), (H), (T), (Z), (CC), or (PP) of this 1255
section, the tax levy may be for any specified number of years 1256

or for a continuing period of time, as set forth in the 1257
resolution. 1258

A levy for one of the purposes set forth in division (G), 1259
(I), (J), or (U) of this section may be reduced pursuant to 1260
section 5705.261 or 5705.31 of the Revised Code. A levy for one 1261
of the purposes set forth in division (G), (I), (J), or (U) of 1262
this section may also be terminated or permanently reduced by 1263
the taxing authority if it adopts a resolution stating that the 1264
continuance of the levy is unnecessary and the levy shall be 1265
terminated or that the millage is excessive and the levy shall 1266
be decreased by a designated amount. 1267

A resolution of a detention facility district, a district 1268
organized under section 2151.65 of the Revised Code, or a 1269
combined district organized under both sections 2151.65 and 1270
2152.41 of the Revised Code may include both current expenses 1271
and other purposes, provided that the resolution shall apportion 1272
the annual rate of levy between the current expenses and the 1273
other purpose or purposes. The apportionment need not be the 1274
same for each year of the levy, but the respective portions of 1275
the rate actually levied each year for the current expenses and 1276
the other purpose or purposes shall be limited by the 1277
apportionment. 1278

Whenever a board of county commissioners, acting either as 1279
the taxing authority of its county or as the taxing authority of 1280
a sewer district or subdistrict created under Chapter 6117. of 1281
the Revised Code, by resolution declares it necessary to levy a 1282
tax in excess of the ten-mill limitation for the purpose of 1283
constructing, improving, or extending sewage disposal plants or 1284
sewage systems, the tax may be in effect for any number of years 1285
not exceeding twenty, and the proceeds of the tax, 1286

notwithstanding the general provisions of this section, may be 1287
used to pay debt charges on any obligations issued and 1288
outstanding on behalf of the subdivision for the purposes 1289
enumerated in this paragraph, provided that any such obligations 1290
have been specifically described in the resolution. 1291

A resolution adopted by the legislative authority of a 1292
municipal corporation that is for the purpose in division (XX) 1293
of this section may be combined with the purpose provided in 1294
section 306.55 of the Revised Code, by vote of two-thirds of all 1295
members of the legislative authority. The legislative authority 1296
may certify the resolution to the board of elections as a 1297
combined question. The question appearing on the ballot shall be 1298
as provided in section 5705.252 of the Revised Code. 1299

The resolution shall go into immediate effect upon its 1300
passage, and no publication of the resolution is necessary other 1301
than that provided for in the notice of election 1302

When the electors of a subdivision or, in the case of a 1303
qualifying library levy for the support of a library association 1304
or private corporation, the electors of the association library 1305
district, have approved a tax levy under this section, the 1306
taxing authority of the subdivision may anticipate a fraction of 1307
the proceeds of the levy and issue anticipation notes in 1308
accordance with section 5705.191 or 5705.193 of the Revised 1309
Code. 1310

Sec. 5709.40. (A) As used in this section: 1311

(1) "Blighted area" and "impacted city" have the same 1312
meanings as in section 1728.01 of the Revised Code. 1313

(2) "Business day" means a day of the week excluding 1314
Saturday, Sunday, and a legal holiday as defined under section 1315

1.14 of the Revised Code. 1316

(3) "Housing renovation" means a project carried out for 1317
residential purposes. 1318

(4) "Improvement" means the increase in the assessed value 1319
of any real property that would first appear on the tax list and 1320
duplicate of real and public utility property after the 1321
effective date of an ordinance adopted under this section were 1322
it not for the exemption granted by that ordinance. 1323

(5) "Incentive district" means an area not more than three 1324
hundred acres in size enclosed by a continuous boundary in which 1325
a project is being, or will be, undertaken and having one or 1326
more of the following distress characteristics: 1327

(a) At least fifty-one per cent of the residents of the 1328
district have incomes of less than eighty per cent of the median 1329
income of residents of the political subdivision in which the 1330
district is located, as determined in the same manner specified 1331
under section 119(b) of the "Housing and Community Development 1332
Act of 1974," 88 Stat. 633, 42 U.S.C. 5318, as amended; 1333

(b) The average rate of unemployment in the district 1334
during the most recent twelve-month period for which data are 1335
available is equal to at least one hundred fifty per cent of the 1336
average rate of unemployment for this state for the same period. 1337

(c) At least twenty per cent of the people residing in the 1338
district live at or below the poverty level as defined in the 1339
federal Housing and Community Development Act of 1974, 42 U.S.C. 1340
5301, as amended, and regulations adopted pursuant to that act. 1341

(d) The district is a blighted area. 1342

(e) The district is in a situational distress area as 1343

designated by the director of development services under 1344
division (F) of section 122.23 of the Revised Code. 1345

(f) As certified by the engineer for the political 1346
subdivision, the public infrastructure serving the district is 1347
inadequate to meet the development needs of the district as 1348
evidenced by a written economic development plan or urban 1349
renewal plan for the district that has been adopted by the 1350
legislative authority of the subdivision. 1351

(g) The district is comprised entirely of unimproved land 1352
that is located in a distressed area as defined in section 1353
122.23 of the Revised Code. 1354

(6) "Project" means development activities undertaken on 1355
one or more parcels, including, but not limited to, 1356
construction, expansion, and alteration of buildings or 1357
structures, demolition, remediation, and site development, and 1358
any building or structure that results from those activities. 1359

(7) "Public infrastructure improvement" includes, but is 1360
not limited to, public roads and highways; water and sewer 1361
lines; the continued maintenance of those public roads and 1362
highways and water and sewer lines; environmental remediation; 1363
land acquisition, including acquisition in aid of industry, 1364
commerce, distribution, or research; demolition, including 1365
demolition on private property when determined to be necessary 1366
for economic development purposes; stormwater and flood 1367
remediation projects, including such projects on private 1368
property when determined to be necessary for public health, 1369
safety, and welfare; the provision of gas, electric, and 1370
communications service facilities, including the provision of 1371
gas or electric service facilities owned by nongovernmental 1372
entities when such improvements are determined to be necessary 1373

for economic development purposes; and the enhancement of public 1374
waterways through improvements that allow for greater public 1375
access. 1376

(B) The legislative authority of a municipal corporation, 1377
by ordinance, may declare improvements to certain parcels of 1378
real property located in the municipal corporation to be a 1379
public purpose. Improvements with respect to a parcel that is 1380
used or to be used for residential purposes may be declared a 1381
public purpose under this division only if the parcel is located 1382
in a blighted area of an impacted city. For this purpose, 1383
"parcel that is used or to be used for residential purposes" 1384
means a parcel that, as improved, is used or to be used for 1385
purposes that would cause the tax commissioner to classify the 1386
parcel as residential property in accordance with rules adopted 1387
by the commissioner under section 5713.041 of the Revised Code. 1388
Except with the approval under division (D) of this section of 1389
the board of education of each city, local, or exempted village 1390
school district within which the improvements are located, not 1391
more than seventy-five per cent of an improvement thus declared 1392
to be a public purpose may be exempted from real property 1393
taxation for a period of not more than ten years. The ordinance 1394
shall specify the percentage of the improvement to be exempted 1395
from taxation and the life of the exemption. 1396

An ordinance adopted or amended under this division shall 1397
designate the specific public infrastructure improvements made, 1398
to be made, or in the process of being made by the municipal 1399
corporation that directly benefit, or that once made will 1400
directly benefit, the parcels for which improvements are 1401
declared to be a public purpose. The service payments provided 1402
for in section 5709.42 of the Revised Code shall be used to 1403
finance the public infrastructure improvements designated in the 1404

ordinance, for the purpose described in division (D) (1) of this 1405
section or as provided in section 5709.43 of the Revised Code. 1406

(C) (1) The legislative authority of a municipal 1407
corporation may adopt an ordinance creating an incentive 1408
district and declaring improvements to parcels within the 1409
district to be a public purpose and, except as provided in 1410
division (F) of this section, exempt from taxation as provided 1411
in this section, but no legislative authority of a municipal 1412
corporation that has a population that exceeds twenty-five 1413
thousand, as shown by the most recent federal decennial census, 1414
shall adopt an ordinance that creates an incentive district if 1415
the sum of the taxable value of real property in the proposed 1416
district for the preceding tax year and the taxable value of all 1417
real property in the municipal corporation that would have been 1418
taxable in the preceding year were it not for the fact that the 1419
property was in an existing incentive district and therefore 1420
exempt from taxation exceeds twenty-five per cent of the taxable 1421
value of real property in the municipal corporation for the 1422
preceding tax year. The ordinance shall delineate the boundary 1423
of the district and specifically identify each parcel within the 1424
district. A district may not include any parcel that is or has 1425
been exempted from taxation under division (B) of this section 1426
or that is or has been within another district created under 1427
this division. An ordinance may create more than one such 1428
district, and more than one ordinance may be adopted under 1429
division (C) (1) of this section. 1430

(2) Not later than thirty days prior to adopting an 1431
ordinance under division (C) (1) of this section, if the 1432
municipal corporation intends to apply for exemptions from 1433
taxation under section 5709.911 of the Revised Code on behalf of 1434
owners of real property located within the proposed incentive 1435

district, the legislative authority of a municipal corporation 1436
shall conduct a public hearing on the proposed ordinance. Not 1437
later than thirty days prior to the public hearing, the 1438
legislative authority shall give notice of the public hearing 1439
and the proposed ordinance by first class mail to every real 1440
property owner whose property is located within the boundaries 1441
of the proposed incentive district that is the subject of the 1442
proposed ordinance. 1443

(3) (a) An ordinance adopted under division (C) (1) of this 1444
section shall specify the life of the incentive district and the 1445
percentage of the improvements to be exempted, shall designate 1446
the public infrastructure improvements made, to be made, or in 1447
the process of being made, that benefit or serve, or, once made, 1448
will benefit or serve parcels in the district. The ordinance 1449
also shall identify one or more specific projects being, or to 1450
be, undertaken in the district that place additional demand on 1451
the public infrastructure improvements designated in the 1452
ordinance. The project identified may, but need not be, the 1453
project under division (C) (3) (b) of this section that places 1454
real property in use for commercial or industrial purposes. 1455
Except as otherwise permitted under that division, the service 1456
payments provided for in section 5709.42 of the Revised Code 1457
shall be used to finance the designated public infrastructure 1458
improvements, for the purpose described in division (D) (1) or 1459
(E) of this section, or as provided in section 5709.43 of the 1460
Revised Code. 1461

An ordinance adopted under division (C) (1) of this section 1462
on or after March 30, 2006, shall not designate police or fire 1463
equipment as public infrastructure improvements, and no service 1464
payment provided for in section 5709.42 of the Revised Code and 1465
received by the municipal corporation under the ordinance shall 1466

be used for police or fire equipment. 1467

(b) An ordinance adopted under division (C)(1) of this 1468
section may authorize the use of service payments provided for 1469
in section 5709.42 of the Revised Code for the purpose of 1470
housing renovations within the incentive district, provided that 1471
the ordinance also designates public infrastructure improvements 1472
that benefit or serve the district, and that a project within 1473
the district places real property in use for commercial or 1474
industrial purposes. Service payments may be used to finance or 1475
support loans, deferred loans, and grants to persons for the 1476
purpose of housing renovations within the district. The 1477
ordinance shall designate the parcels within the district that 1478
are eligible for housing renovation. The ordinance shall state 1479
separately the amounts or the percentages of the expected 1480
aggregate service payments that are designated for each public 1481
infrastructure improvement and for the general purpose of 1482
housing renovations. 1483

(4) Except with the approval of the board of education of 1484
each city, local, or exempted village school district within the 1485
territory of which the incentive district is or will be located, 1486
and subject to division (E) of this section, the life of an 1487
incentive district shall not exceed ten years, and the 1488
percentage of improvements to be exempted shall not exceed 1489
seventy-five per cent. With approval of the board of education, 1490
the life of a district may be not more than thirty years, and 1491
the percentage of improvements to be exempted may be not more 1492
than one hundred per cent. The approval of a board of education 1493
shall be obtained in the manner provided in division (D) of this 1494
section. 1495

(D)(1) If the ordinance declaring improvements to a parcel 1496

to be a public purpose or creating an incentive district 1497
specifies that payments in lieu of taxes provided for in section 1498
5709.42 of the Revised Code shall be paid to the city, local, or 1499
exempted village, and joint vocational school district in which 1500
the parcel or incentive district is located in the amount of the 1501
taxes that would have been payable to the school district if the 1502
improvements had not been exempted from taxation, the percentage 1503
of the improvement that may be exempted from taxation may exceed 1504
seventy-five per cent, and the exemption may be granted for up 1505
to thirty years, without the approval of the board of education 1506
as otherwise required under division (D) (2) of this section. 1507

(2) Improvements with respect to a parcel may be exempted 1508
from taxation under division (B) of this section, and 1509
improvements to parcels within an incentive district may be 1510
exempted from taxation under division (C) of this section, for 1511
up to ten years or, with the approval under this paragraph of 1512
the board of education of the city, local, or exempted village 1513
school district within which the parcel or district is located, 1514
for up to thirty years. The percentage of the improvement 1515
exempted from taxation may, with such approval, exceed seventy- 1516
five per cent, but shall not exceed one hundred per cent. Not 1517
later than forty-five business days prior to adopting an 1518
ordinance under this section declaring improvements to be a 1519
public purpose that is subject to approval by a board of 1520
education under this division, the legislative authority shall 1521
deliver to the board of education a notice stating its intent to 1522
adopt an ordinance making that declaration. The notice regarding 1523
improvements with respect to a parcel under division (B) of this 1524
section shall identify the parcels for which improvements are to 1525
be exempted from taxation, provide an estimate of the true value 1526
in money of the improvements, specify the period for which the 1527

improvements would be exempted from taxation and the percentage 1528
of the improvement that would be exempted, and indicate the date 1529
on which the legislative authority intends to adopt the 1530
ordinance. The notice regarding improvements to parcels within 1531
an incentive district under division (C) of this section shall 1532
delineate the boundaries of the district, specifically identify 1533
each parcel within the district, identify each anticipated 1534
improvement in the district, provide an estimate of the true 1535
value in money of each such improvement, specify the life of the 1536
district and the percentage of improvements that would be 1537
exempted, and indicate the date on which the legislative 1538
authority intends to adopt the ordinance. The board of 1539
education, by resolution adopted by a majority of the board, may 1540
approve the exemption for the period or for the exemption 1541
percentage specified in the notice; may disapprove the exemption 1542
for the number of years in excess of ten, may disapprove the 1543
exemption for the percentage of the improvement to be exempted 1544
in excess of seventy-five per cent, or both; or may approve the 1545
exemption on the condition that the legislative authority and 1546
the board negotiate an agreement providing for compensation to 1547
the school district equal in value to a percentage of the amount 1548
of taxes exempted in the eleventh and subsequent years of the 1549
exemption period or, in the case of exemption percentages in 1550
excess of seventy-five per cent, compensation equal in value to 1551
a percentage of the taxes that would be payable on the portion 1552
of the improvement in excess of seventy-five per cent were that 1553
portion to be subject to taxation, or other mutually agreeable 1554
compensation. If an agreement is negotiated between the 1555
legislative authority and the board to compensate the school 1556
district for all or part of the taxes exempted, including 1557
agreements for payments in lieu of taxes under section 5709.42 1558
of the Revised Code, the legislative authority shall compensate 1559

the joint vocational school district within which the parcel or 1560
district is located at the same rate and under the same terms 1561
received by the city, local, or exempted village school 1562
district. 1563

(3) The board of education shall certify its resolution to 1564
the legislative authority not later than fourteen days prior to 1565
the date the legislative authority intends to adopt the 1566
ordinance as indicated in the notice. If the board of education 1567
and the legislative authority negotiate a mutually acceptable 1568
compensation agreement, the ordinance may declare the 1569
improvements a public purpose for the number of years specified 1570
in the ordinance or, in the case of exemption percentages in 1571
excess of seventy-five per cent, for the exemption percentage 1572
specified in the ordinance. In either case, if the board and the 1573
legislative authority fail to negotiate a mutually acceptable 1574
compensation agreement, the ordinance may declare the 1575
improvements a public purpose for not more than ten years, and 1576
shall not exempt more than seventy-five per cent of the 1577
improvements from taxation. If the board fails to certify a 1578
resolution to the legislative authority within the time 1579
prescribed by this division, the legislative authority thereupon 1580
may adopt the ordinance and may declare the improvements a 1581
public purpose for up to thirty years, or, in the case of 1582
exemption percentages proposed in excess of seventy-five per 1583
cent, for the exemption percentage specified in the ordinance. 1584
The legislative authority may adopt the ordinance at any time 1585
after the board of education certifies its resolution approving 1586
the exemption to the legislative authority, or, if the board 1587
approves the exemption on the condition that a mutually 1588
acceptable compensation agreement be negotiated, at any time 1589
after the compensation agreement is agreed to by the board and 1590

the legislative authority. 1591

(4) If a board of education has adopted a resolution 1592
waiving its right to approve exemptions from taxation under this 1593
section and the resolution remains in effect, approval of 1594
exemptions by the board is not required under division (D) of 1595
this section. If a board of education has adopted a resolution 1596
allowing a legislative authority to deliver the notice required 1597
under division (D) of this section fewer than forty-five 1598
business days prior to the legislative authority's adoption of 1599
the ordinance, the legislative authority shall deliver the 1600
notice to the board not later than the number of days prior to 1601
such adoption as prescribed by the board in its resolution. If a 1602
board of education adopts a resolution waiving its right to 1603
approve agreements or shortening the notification period, the 1604
board shall certify a copy of the resolution to the legislative 1605
authority. If the board of education rescinds such a resolution, 1606
it shall certify notice of the rescission to the legislative 1607
authority. 1608

(5) If the legislative authority is not required by 1609
division (D) of this section to notify the board of education of 1610
the legislative authority's intent to declare improvements to be 1611
a public purpose, the legislative authority shall comply with 1612
the notice requirements imposed under section 5709.83 of the 1613
Revised Code, unless the board has adopted a resolution under 1614
that section waiving its right to receive such a notice. 1615

(E) (1) If a proposed ordinance under division (C) (1) of 1616
this section exempts improvements with respect to a parcel 1617
within an incentive district for more than ten years, or the 1618
percentage of the improvement exempted from taxation exceeds 1619
seventy-five per cent, not later than forty-five business days 1620

prior to adopting the ordinance the legislative authority of the 1621
municipal corporation shall deliver to the board of county 1622
commissioners of the county within which the incentive district 1623
will be located a notice that states its intent to adopt an 1624
ordinance creating an incentive district. The notice shall 1625
include a copy of the proposed ordinance, identify the parcels 1626
for which improvements are to be exempted from taxation, provide 1627
an estimate of the true value in money of the improvements, 1628
specify the period of time for which the improvements would be 1629
exempted from taxation, specify the percentage of the 1630
improvements that would be exempted from taxation, and indicate 1631
the date on which the legislative authority intends to adopt the 1632
ordinance. 1633

(2) The board of county commissioners, by resolution 1634
adopted by a majority of the board, may object to the exemption 1635
for the number of years in excess of ten, may object to the 1636
exemption for the percentage of the improvement to be exempted 1637
in excess of seventy-five per cent, or both. If the board of 1638
county commissioners objects, the board may negotiate a mutually 1639
acceptable compensation agreement with the legislative 1640
authority. In no case shall the compensation provided to the 1641
board exceed the property taxes forgone due to the exemption. If 1642
the board of county commissioners objects, and the board and 1643
legislative authority fail to negotiate a mutually acceptable 1644
compensation agreement, the ordinance adopted under division (C) 1645
(1) of this section shall provide to the board compensation in 1646
the eleventh and subsequent years of the exemption period equal 1647
in value to not more than fifty per cent of the taxes that would 1648
be payable to the county or, if the board's objection includes 1649
an objection to an exemption percentage in excess of seventy- 1650
five per cent, compensation equal in value to not more than 1651

fifty per cent of the taxes that would be payable to the county, 1652
on the portion of the improvement in excess of seventy-five per 1653
cent, were that portion to be subject to taxation. The board of 1654
county commissioners shall certify its resolution to the 1655
legislative authority not later than thirty days after receipt 1656
of the notice. 1657

(3) If the board of county commissioners does not object 1658
or fails to certify its resolution objecting to an exemption 1659
within thirty days after receipt of the notice, the legislative 1660
authority may adopt the ordinance, and no compensation shall be 1661
provided to the board of county commissioners. If the board 1662
timely certifies its resolution objecting to the ordinance, the 1663
legislative authority may adopt the ordinance at any time after 1664
a mutually acceptable compensation agreement is agreed to by the 1665
board and the legislative authority, or, if no compensation 1666
agreement is negotiated, at any time after the legislative 1667
authority agrees in the proposed ordinance to provide 1668
compensation to the board of fifty per cent of the taxes that 1669
would be payable to the county in the eleventh and subsequent 1670
years of the exemption period or on the portion of the 1671
improvement in excess of seventy-five per cent, were that 1672
portion to be subject to taxation. 1673

(F) Service payments in lieu of taxes that are 1674
attributable to any amount by which the effective tax rate of 1675
either a renewal levy with an increase or a replacement levy 1676
exceeds the effective tax rate of the levy renewed or replaced, 1677
or that are attributable to an additional levy, for a levy 1678
authorized by the voters for any of the following purposes on or 1679
after January 1, 2006, and which are provided pursuant to an 1680
ordinance creating an incentive district under division (C) (1) 1681
of this section that is adopted on or after January 1, 2006, 1682

shall be distributed to the appropriate taxing authority as 1683
required under division (C) of section 5709.42 of the Revised 1684
Code in an amount equal to the amount of taxes from that 1685
additional levy or from the increase in the effective tax rate 1686
of such renewal or replacement levy that would have been payable 1687
to that taxing authority from the following levies were it not 1688
for the exemption authorized under division (C) of this section: 1689

(1) A tax levied under division (L) of section 5705.19 or 1690
section 5705.191 of the Revised Code for community mental 1691
retardation and developmental disabilities programs and services 1692
pursuant to Chapter 5126. of the Revised Code; 1693

(2) A tax levied under division (Y) of section 5705.19 of 1694
the Revised Code for providing or maintaining senior citizens 1695
services or facilities; 1696

(3) A tax levied under section 5705.22 of the Revised Code 1697
for county hospitals; 1698

(4) A tax levied by a joint-county district or by a county 1699
under section 5705.19, 5705.191, or 5705.221 of the Revised Code 1700
for alcohol, drug addiction, and mental health services or 1701
facilities; 1702

(5) A tax levied under section 5705.23 of the Revised Code 1703
for library purposes; 1704

(6) A tax levied under section 5705.24 of the Revised Code 1705
for the support of children services and the placement and care 1706
of children; 1707

(7) A tax levied under division (Z) of section 5705.19 of 1708
the Revised Code for the provision and maintenance of zoological 1709
park services and facilities under section 307.76 of the Revised 1710
Code; 1711

(8) A tax levied under section 511.27 or division (H) of 1712
section 5705.19 of the Revised Code for the support of township 1713
park districts; 1714

(9) A tax levied under division (A), (F), or (H) of 1715
section 5705.19 of the Revised Code for parks and recreational 1716
purposes of a joint recreation district organized pursuant to 1717
division (B) of section 755.14 of the Revised Code; 1718

(10) A tax levied under section 1545.20 or 1545.21 of the 1719
Revised Code for park district purposes; 1720

(11) A tax levied under section 5705.191 of the Revised 1721
Code for the purpose of making appropriations for public 1722
assistance; human or social services; public relief; public 1723
welfare; public health and hospitalization; and support of 1724
general hospitals; 1725

(12) A tax levied under section 3709.29 of the Revised 1726
Code for a general health district program. 1727

(G) An exemption from taxation granted under this section 1728
commences with the tax year specified in the ordinance so long 1729
as the year specified in the ordinance commences after the 1730
effective date of the ordinance. If the ordinance specifies a 1731
year commencing before the effective date of the resolution or 1732
specifies no year whatsoever, the exemption commences with the 1733
tax year in which an exempted improvement first appears on the 1734
tax list and duplicate of real and public utility property and 1735
that commences after the effective date of the ordinance. In 1736
lieu of stating a specific year, the ordinance may provide that 1737
the exemption commences in the tax year in which the value of an 1738
improvement exceeds a specified amount or in which the 1739
construction of one or more improvements is completed, provided 1740

that such tax year commences after the effective date of the 1741
ordinance. With respect to the exemption of improvements to 1742
parcels under division (B) of this section, the ordinance may 1743
allow for the exemption to commence in different tax years on a 1744
parcel-by-parcel basis, with a separate exemption term specified 1745
for each parcel. 1746

Except as otherwise provided in this division, the 1747
exemption ends on the date specified in the ordinance as the 1748
date the improvement ceases to be a public purpose or the 1749
incentive district expires, or ends on the date on which the 1750
public infrastructure improvements and housing renovations are 1751
paid in full from the municipal public improvement tax increment 1752
equivalent fund established under division (A) of section 1753
5709.43 of the Revised Code, whichever occurs first. The 1754
exemption of an improvement with respect to a parcel or within 1755
an incentive district may end on a later date, as specified in 1756
the ordinance, if the legislative authority and the board of 1757
education of the city, local, or exempted village school 1758
district within which the parcel or district is located have 1759
entered into a compensation agreement under section 5709.82 of 1760
the Revised Code with respect to the improvement, and the board 1761
of education has approved the term of the exemption under 1762
division (D) (2) of this section, but in no case shall the 1763
improvement be exempted from taxation for more than thirty 1764
years. Exemptions shall be claimed and allowed in the same 1765
manner as in the case of other real property exemptions. If an 1766
exemption status changes during a year, the procedure for the 1767
apportionment of the taxes for that year is the same as in the 1768
case of other changes in tax exemption status during the year. 1769

(H) Additional municipal financing of public 1770
infrastructure improvements and housing renovations may be 1771

provided by any methods that the municipal corporation may 1772
otherwise use for financing such improvements or renovations. If 1773
the municipal corporation issues bonds or notes to finance the 1774
public infrastructure improvements and housing renovations and 1775
pledges money from the municipal public improvement tax 1776
increment equivalent fund to pay the interest on and principal 1777
of the bonds or notes, the bonds or notes are not subject to 1778
Chapter 133. of the Revised Code. 1779

(I) The municipal corporation, not later than fifteen days 1780
after the adoption of an ordinance under this section, shall 1781
submit to the director of development services a copy of the 1782
ordinance. On or before the thirty-first day of March of each 1783
year, the municipal corporation shall submit a status report to 1784
the director of development services. The report shall indicate, 1785
in the manner prescribed by the director, the progress of the 1786
project during each year that an exemption remains in effect, 1787
including a summary of the receipts from service payments in 1788
lieu of taxes; expenditures of money from the funds created 1789
under section 5709.43 of the Revised Code; a description of the 1790
public infrastructure improvements and housing renovations 1791
financed with such expenditures; and a quantitative summary of 1792
changes in employment and private investment resulting from each 1793
project. 1794

(J) Nothing in this section shall be construed to prohibit 1795
a legislative authority from declaring to be a public purpose 1796
improvements with respect to more than one parcel. 1797

(K) If a parcel is located in a new community district in 1798
which the new community authority imposes a community 1799
development charge on the basis of rentals received from leases 1800
of real property as described in division (L) (2) of section 1801

349.01 of the Revised Code, the parcel may not be exempted from 1802
taxation under this section. 1803

Section 2. That existing sections 121.22, 504.01, 505.27, 1804
505.29, 505.31, 505.37, 505.39, 505.40, 505.602, 517.03, 517.07, 1805
517.073, 517.08, 517.11, 5705.19, and 5709.40 and section 1806
5571.11 of the Revised Code are hereby repealed. 1807

Section 3. The amendment by this act of section 5705.19 of 1808
the Revised Code applies to tax levies approved by the voters at 1809
an election held before, on, or after the effective date of this 1810
section. 1811