As Reported by the House State and Local Government Committee

133rd General Assembly Regular Session 2019-2020

Sub. S. B. No. 259

Senator Sykes

Cosponsors: Senators Maharath, Manning, Antonio, Blessing, Burke, Craig, Fedor, Hottinger, Kunze, Lehner, O'Brien, Schuring, Thomas, Williams Representative Wiggam

# A BILL

То	amend sections 727.13, 727.14, 3333.26, and	1
	5715.19 and to enact sections 9.239, 308.20,	2
	308.21, 308.22, 308.23, 308.24, 308.25,	3
	3318.038, and 3781.1011 of the Revised Code to	4
	modify the law governing property tax	5
	complaints, special assessments, economic	6
	development, energy-efficient public building	7
	design, classroom facility construction, and	8
	battery-charged fences, to authorize the	9
	conveyance of certain state-owned property, and	10
	to enact the "Anthony Dia Act" regarding	11
	residency determination for tuition and fee	12
	waivers for survivors of service officers and	13
	service members killed in the line of duty, and	14
	to make other changes to those waivers.	15

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

Section 1.	That sections	727.13,	727.14,	3333.26, a	ind 16	
5715.19 be amend	led and sectior	ns 9.239,	308.20,	308.21, 30	)8.22, 17	

#### Sub. S. B. No. 259 Page 2 As Reported by the House State and Local Government Committee 308.23, 308.24, 308.25, 3318.038, and 3781.1011 of the Revised 18 Code be enacted to read as follows: 19 Sec. 9.239. (A) As used in this section: 20 (1) "Public building" means a building owned by a public 21 22 entity. (2) "Public entity" means a subdivision, the general 23 assembly, a court, any department, division, institution, board, 24 commission, authority, bureau or other agency of instrumentality 25

of the state, the five state retirement systems, or any other26governmental entity.27

(3) "Subdivision" has the same meaning as in section282744.01 of the Revised Code.29

(B) A person that is primarily responsible for designing 30 energy efficient commercial building property installed in a 31 public building may seek allocation of any deduction allowed 32 under section 179D of the Internal Revenue Code in connection 33 with that installation by submitting a written request to the 34 public entity that owns the building and the tax commissioner. 35 Within fifteen days of receiving such a request, the public 36 entity shall respond and, if merited, formally allocate the 37 deduction as required under that section and any associated 38 rules or quidance of the internal revenue service or the United 39 States department of the treasury. The public entity shall send 40 to the commissioner a copy of the response and, if applicable, 41 the document or documents formally allocating the deduction. 42

(C) If a public entity does not respond within fifteen43days of receiving a request under division (B) of this section,44the entity shall be considered to have approved the request. The45commissioner shall provide the person that submitted the request46

with any documentation necessary to formally allocate the	47
deduction.	48
(D) No public entity and no employee or agent of a public_	49
entity acting in the employee's or agent's official capacity	50
shall seek, solicit, charge, or accept a fee, payment, or other	51
consideration in exchange for allocating a deduction allowed	52
under section 179D of the Internal Revenue Code or providing	53
documentation of such an allocation as required under that	54
section and any associated rules or guidance of the internal	55
revenue service or the United States department of the treasury.	56
Sec. 308.20. As used in sections 308.20 to 308.25 of the	57
Revised Code:	58
(A) "Qualifying airport" means an airport and any	59
contiguous airport facilities owned, operated, or maintained by	60
any of the following:	61
(1) A regional airport authority under this chapter,	62
provided the airport and facilities include territory located in	63
two counties, one of which has a population greater than five	64
hundred thousand but less than eight hundred thousand based on	65
the most recent federal decennial census;	66
(2) A port authority created under Chapter 4582. of the	67
Revised Code by two counties, each of which having a population	68
greater than two hundred thousand but less than two hundred	69
fifty thousand;	70
(3) A municipal corporation that is the most populous	71
municipal corporation in a county having a population greater	72
than five hundred thousand but less than eight hundred forty	73
thousand. The airport and facilities owned, operated, or	74
maintained by such a municipal corporation may include territory	75

located in two counties. 76 (B) "Property owner" or "owner of property" means the 77 person or persons in whose name a parcel is listed on the tax 78 list or exempt list compiled by the county auditor under section 79 319.28 or 5713.08 of the Revised Code. 80 (C) "Business owner" or "owner of business" means a 81 partner of a partnership, a member of a limited liability 82 company, a majority shareholder of an S corporation, a person 83 with a majority ownership interest in any other kind of pass-84 through entity, or any officer, employee, or agent with 85 authority to make decisions legally binding upon a business. 86 (D) "Development charge agreement" means a voluntary 87 agreement entered into under section 308.23 of the Revised Code. 88 Sec. 308.21. (A) The board of trustees of a regional 89 airport authority, the board of directors of a port authority, 90 or the legislative authority of a municipal corporation that 91 owns, operates, or maintains a qualifying airport may, by 92 resolution adopted before January 1, 2024, create an airport 93 development district for the purpose of developing and 94 implementing plans for public infrastructure improvements that 95 benefit the qualifying airport and to finance expenditures to 96 attract or retain airlines, increase the number of scheduled 97 flights to and from the qualifying airport, or increase use of 98 the airport by aircraft having greater passenger capacity or 99 greater first-class seating availability. The resolution shall 100 include a development plan for the district that, at minimum, 101 specifies all of the following: 102 (1) The manner in which the nonprofit corporation that is 103 to govern the district will be formed, operated, and organized; 104

(2) The manner in which the board of directors of the	105
nonprofit corporation that is to govern the district are	106
appointed;	107
(3) A plan for the public infrastructure improvements and	108
other expenditures to be financed by the district;	109
other expenditures to be financed by the district,	105
(4) A description of the territory of the district, which	110
shall consist of all parcels of real property that are located	111
within five miles of the qualifying airport. For the purpose of	112
this division, a parcel is located within five miles of a	113
gualifying airport if the distance between any portion of the	114
parcel and any portion of the qualifying airport is five miles	115
<u>or less.</u>	116
(D) After adepting a recelution under division (A) of this	117
(B) After adopting a resolution under division (A) of this	
section, the board of trustees of the regional airport	118
authority, board of directors of the port authority, or	119
legislative authority of the municipal corporation shall submit	120
a copy to the director of development services.	121
(C) An airport development district is not a political	122
subdivision for any purpose prescribed in the Revised Code. A	123
district shall be considered a public agency under section	124
102.01 of the Revised Code and a public authority under section	125
4115.03 of the Revised Code. Districts are subject to sections	126
121.22 and 121.23 of the Revised Code, but are not subject to	127
sections 121.81 to 121.83 of the Revised Code.	128
Sec. 308.22. (A) An airport development district shall be_	129
governed by the board of trustees of a nonprofit corporation	130
which shall be known as the board of directors of the airport_	131
development district. Initially, the board shall consist of	132
three directors appointed by the board of trustees of the	133
untee attectors appointed by the board of trustees of the	TJJ

regional airport authority, the board of directors of the port	134
authority, or the legislative authority of the municipal	135
corporation that owns, operates, or maintains the qualifying	136
airport. One year after the resolution creating the district is	137
adopted, or thirty days following the date that the owner or	138
owners of at least four parcels within the district or	139
businesses operating within the district, collectively, have	140
entered into development charge agreements, whichever is later,	141
an additional four directors shall be appointed to the board by	142
the owners of property within the district and businesses	143
operating within the district that are subject to a development	144
charge agreement, in the manner specified in the resolution	145
creating the district. All appointments shall be made in	146
accordance with any applicable rules, regulations, and	147
guidelines of the federal aviation administration.	148
(B) Notice of the time, date, place, and agenda for any	149
meeting of the board of directors of the airport development	150
district shall be by written notice to each director,	151
transmitted by certified mail, personal service, or electronic	152
device before the meeting. If possible, the notice shall be	153
served at least one week before the meeting. The board of	154
directors shall act by a majority vote of those present and	155
authorized to vote at any meeting where proper notice has been	156
served.	157
Before making any expenditure, including those authorized	158
under section 308.25 of the Revised Code, the board of directors	159
of the airport development district shall notify the board of	160
trustees of the regional airport authority, board of directors	161
of the port authority, or legislative authority of the municipal	162
corporation that owns, operates, or maintains the qualifying	163
airport of the proposed expenditure. The expenditure shall not	164

be made unless the board of trustees of the regional airport	165
authority, board of directors of the port authority, or	166
legislative authority of the municipal corporation adopts and	167
certifies a resolution to the board of directors of the airport	168
development district approving the expenditure.	169
(C) The board of directors of the airport development	170
district shall elect a chairperson, vice-chairperson, secretary,	171
and treasurer of the board. These officers shall serve at the	172
board's pleasure. A director may be elected to more than one	173
office, except that the director elected as treasurer shall not	174
be elected to any other office of the board.	175
(D) By the first day of March of each year the treasurer	176
shall submit a report of the district's activities and financial	177
condition for the preceding year to the owners of all property	178
that is, and businesses that are subject to a development charge	179
agreement and to the board of trustees of the regional airport	180
authority, board of directors of the port authority, or	181
legislative authority of the municipal corporation that owns,	182
operates, or maintains the qualifying airport.	183
(E) Membership on the board of directors of the airport	184
development district shall not be considered holding a public	185
office. Directors and their designees shall be entitled to the	186
immunities provided by Chapter 1702. of the Revised Code and to	187
the same immunity as an employee under division (A)(6) of	188
section 2744.03 of the Revised Code, except that directors and	189
their designees shall not be entitled to the indemnification	190
provided in section 2744.07 of the Revised Code.	191
(F) District officers, directors, and their designees or	192
proxies, and each officer and employee of a district shall be	193
considered a public official or employee under section 102.01 of	194

the Revised Code and a public official and public servant under	195
section 2921.42 of the Revised Code but are not required to file	196
a statement with the Ohio ethics commission under section 102.02	197
of the Revised Code. All records of the district shall be	198
treated as public records under section 149.43 of the Revised	199
Code, except that records of organizations contracting with a	200
district shall not be considered to be public records under that	201
section or section 149.431 of the Revised Code solely by reason	202
of that contract.	203
Sec. 308.23. (A) Except as otherwise provided in this	204
section, the nonprofit corporation that governs an airport	205
development district shall be organized in the manner described	206
in Chapter 1702. of the Revised Code. The nonprofit corporation	207
may do the following:	208
(1) Exercise all powers of nonprofit corporations granted	209
under Chapter 1702. of the Revised Code that do not conflict	210
with this chapter;	211
(2) Develop, adopt, revise, implement, and repeal plans	212
for public infrastructure improvements that benefit the	213
qualifying airport that is encompassed by or contiguous to the	214
district and make expenditures to attract or retain airlines,	215
increase the number of scheduled flights to and from the	216
qualifying airport, or increase use of the airport by aircraft	217
having greater passenger capacity or greater first-class seating	218
availability;	219
(3) Contract with any person, community improvement	220
corporation, or state agency or with a political subdivision as	221
defined in section 2744.01 of the Revised Code to develop,	222
manage, or implement all or part of the development plan for the	223
district;	224

(4) Contract and pay for insurance for the district and 225 for directors, officers, agents, contractors, employees, or 226 members of the district for any consequences of the 227 implementation of any plan adopted by the district or any 228 actions of the district; 229 230 (5) Negotiate and enter into voluntary development charge agreements with the owner or owners of any parcel of real 231 property located in the district and the owner or owners of any 232 business that operates within the district, whereby the owner or 233 owners agree to subject the property or business to a 234 development charge levied by the board and the board agrees to 235 use the proceeds of that charge for the purposes described in 236 the development plan for the district; 237 (6) Impose and collect development charges against real 238 property located in the district and businesses operating within 239 the district pursuant to such voluntary development charge 240 241 agreements. (B) (1) A development charge agreement shall specify the 242 amount and duration of the development charge and, if the 243 agreement is between the board and the owner or owners of a 244 business, the manner in which the development charge is to be 245 collected. The duration of the development charge prescribed by 246 the initial agreement shall be for a specified period of ten or 247 more years, or for a continuing period of time. The development 248

charge shall not be collected after the dissolution of the 249 district under section 308.25 of the Revised Code. 250 (2) The board shall annually certify the amount of each 251 development charge imposed by an agreement under this section to 252 the owner or owners of the parcel or business subject to the 253 254

charge.

(a) If the development charge is imposed on a parcel of	255
land, the board shall also certify the amount of the charge to	256
the county auditor of the county in which the parcel is located.	257
The county auditor shall enter the charge on the tax list	258
opposite the parcel against which it is charged, and certify the	259
charge to the county treasurer. The charge shall be charged and	260
collected in the same manner as real property taxes and shall be	261
treated in the same manner as real property taxes for all	262
purposes of the lien described in section 323.11 of the Revised	263
Code, including the priority and enforcement of the lien. Money	264
collected from the charge shall be paid immediately to the board	265
of directors of the district. The county treasurer shall	266
maintain a record of all payments of charges under this section.	267
(b) If the development charge is imposed on a business, it	268
shall be collected in the manner prescribed by the agreement.	269
<u>Sharr be corrected in the manner preperibed by the agreement.</u>	205
(3) The board may negotiate and enter into as many	270
(3) The board may negotiate and enter into as many development charge agreements as are necessary or useful in	270 271
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development charge agreements as are necessary or useful in	271
development charge agreements as are necessary or useful in serving the principal purposes and goals described in the	271 272
development charge agreements as are necessary or useful in serving the principal purposes and goals described in the development plan for the district. One agreement may impose a	271 272 273
development charge agreements as are necessary or useful in serving the principal purposes and goals described in the development plan for the district. One agreement may impose a development charge on more than one parcel or more than one	271 272 273 274
development charge agreements as are necessary or useful in serving the principal purposes and goals described in the development plan for the district. One agreement may impose a development charge on more than one parcel or more than one business only if the owner or owners of all such parcels or	271 272 273 274 275
development charge agreements as are necessary or useful in serving the principal purposes and goals described in the development plan for the district. One agreement may impose a development charge on more than one parcel or more than one business only if the owner or owners of all such parcels or businesses approve the agreement. A development charge imposed	271 272 273 274 275 276
development charge agreements as are necessary or useful in serving the principal purposes and goals described in the development plan for the district. One agreement may impose a development charge on more than one parcel or more than one business only if the owner or owners of all such parcels or businesses approve the agreement. A development charge imposed on a parcel of land shall not be included in the same agreement as a development charge imposed on a business.	271 272 273 274 275 276 277 278
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development charge agreements as are necessary or useful in serving the principal purposes and goals described in the development plan for the district. One agreement may impose a development charge on more than one parcel or more than one business only if the owner or owners of all such parcels or businesses approve the agreement. A development charge imposed on a parcel of land shall not be included in the same agreement as a development charge imposed on a business. (4) An agreement may be amended for the purpose of imposing the development charge on additional parcels or	271 272 273 274 275 276 277 278 279 280
<pre>development charge agreements as are necessary or useful in serving the principal purposes and goals described in the development plan for the district. One agreement may impose a development charge on more than one parcel or more than one business only if the owner or owners of all such parcels or businesses approve the agreement. A development charge imposed on a parcel of land shall not be included in the same agreement as a development charge imposed on a business. (4) An agreement may be amended for the purpose of imposing the development charge on additional parcels or additional businesses by a majority vote of the board and</pre>	271 272 273 274 275 276 277 278 279 280 281
<pre>development charge agreements as are necessary or useful in serving the principal purposes and goals described in the development plan for the district. One agreement may impose a development charge on more than one parcel or more than one business only if the owner or owners of all such parcels or businesses approve the agreement. A development charge imposed on a parcel of land shall not be included in the same agreement as a development charge imposed on a business. (4) An agreement may be amended for the purpose of imposing the development charge on additional parcels or additional businesses by a majority vote of the board and approval of the owner or owners of the additional parcels or</pre>	271 272 273 274 275 276 277 278 279 280 281 282
<pre>development charge agreements as are necessary or useful in serving the principal purposes and goals described in the development plan for the district. One agreement may impose a development charge on more than one parcel or more than one business only if the owner or owners of all such parcels or businesses approve the agreement. A development charge imposed on a parcel of land shall not be included in the same agreement as a development charge imposed on a business. (4) An agreement may be amended for the purpose of imposing the development charge on additional parcels or additional businesses by a majority vote of the board and</pre>	271 272 273 274 275 276 277 278 279 280 281

charge on additional parcels or additional businesses by a	285
majority vote of the board and approval of the owner or owners	286
of every parcel or every business that is subject to the	287
agreement.	288
(C)(1) A development charge agreement is hereby deemed to	289
be a covenant running with each parcel of land that is subject	290
to the agreement. The covenant is fully binding on behalf of and	291
enforceable by the board of directors of the district against	292
any person that owns the land at the time the agreement is	293
executed, any person who subsequently acquires an interest in	294
the land, and all successors and assigns of such persons.	295
(2) No purchase agreement for real estate or any interest	296
in real estate that is subject to a development charge agreement	297
shall be enforceable by the seller or binding upon the purchaser	298
unless the purchase agreement specifically refers to the	299
agreement and any associated development charge. If a conveyance	300
of such real estate or interest in such real estate is made	301
pursuant to a purchase agreement that does not make such	302
reference, the agreement shall continue to be a covenant running	303
with the land fully binding on behalf of and enforceable by the	304
board of directors of the district against the person accepting	305
the conveyance pursuant to the purchase agreement.	306
	207
(D) In addition to meeting the requirements for articles	307
of incorporation set forth in Chapter 1702. of the Revised Code,	308
the articles of incorporation for the nonprofit corporation	309
governing an airport development district shall provide all the	310
following:	311
(1) The name of the district, which shall include the name	312
of the qualifying airport that is encompassed by the district;	313

(2) A description of the territory included within the	314
district that is specific enough to enable property owners to	315
determine if their property is located within the district and	316
business owners to determine if their business operates within	317
the district;	318
(3) The full text of the resolution creating the district,	319
the development plan for the district, and any amendments to	320
that plan that are subsequently adopted by the board of	321
directors of the district;	322
(4) A description of the procedure by which the articles	323
of incorporation and the development plan for the district may	324
be amended, which shall conform to the requirements of division	325
(F) of this section;	326
(5) The reasons for creating the district and an	327
explanation of how the district will be conducive to the public	328
health, safety, peace, convenience, and welfare of the district.	329
(E) The articles of incorporation shall be filed in the	330
secretary of state's office. The secretary of state shall not	331
accept articles that do not meet the requirements of this	332
chapter.	333
(F) Neither the articles of incorporation nor the	334
development plan for the airport development district shall be	335
amended without first obtaining the approval of (1) the majority	336
of the members of the board of directors of the district, (2)	337
the owners of at least sixty per cent of the collective number	338
of parcels of real property and businesses that are subject to	339
development charge agreements, and (3) the majority of the	340
members of the board of trustees of the regional airport	341
authority, board of directors of the port authority, or	342

legislative authority of the municipal corporation that owns,	343
operates, or maintains the qualifying airport. All amendments to	344
the articles shall be filed with the secretary of state along	345
with documentation sufficient to prove that the requirements of	346
this division have been met.	347
Sec. 308.24. (A) The expenditures of an airport_	348
development district may include the following:	349
<u></u>	
(1) The cost of creating and operating the district under	350
this chapter, including creating and operating a nonprofit	351
organization organized under this chapter, hiring employees and	352
professional services, contracting for insurance, and purchasing	353
or leasing office space or office equipment;	354
(2) The cost of planning, designing, and implementing	355
public infrastructure improvements that benefit the qualifying	356
airport, including payment of architectural, engineering, legal,	357
appraisal, insurance, consulting, energy auditing, and planning	358
fees and expenses, and, for public services, the management,	359
protection, and maintenance costs of public or private	360
facilities;	361
(3) The cost of airport advertising, airline recruitment,	362
market research, ticket purchase guarantees, and incentives	363
designed to attract or retain airlines, increase the number of	364
scheduled flights to and from the qualifying airport, or	365
increase use of the airport by aircraft having greater passenger	366
capacity or greater first-class seating availability;	367
(4) Any court costs incurred by the district in	368
implementing the plan outlined in the articles of incorporation;	369
and	370
(5) Any damages resulting from implementing that plan.	371

(B) The expenditures of an airport development district372shall not include financing, in whole or in part, the373	
shall not include financing, in whole or in part, the 373	
acquisition of any interest in property by a regional airport 374	1
authority, port authority, or municipal corporation using the 375	5
power of condemnation or eminent domain pursuant to Section 19 376	ŝ
of Article I, Ohio Constitution, or any costs associated with 377	7
such an acquisition. 378	3
(C) The board of directors of an airport development 379	Э
district is subject to the same competitive bidding and 380	)
prevailing wage rules and procedures that apply to the board of 381	L
trustees of the regional airport authority, the board of 382	2
directors of the port authority, or the legislative authority of 383	3
the municipal corporation that owns, operates, or maintains the 384	1
qualifying airport. 385	5
Sec. 308.25. (A) An airport development district exists386	ô
until it is dissolved under this section. The process for 387	7
until it is dissolved under this section. The process for387dissolving an airport development district or repealing a388	
dissolving an airport development district or repealing a 388	3
dissolving an airport development district or repealing a388development plan may be initiated by a petition filed with the389	3
dissolving an airport development district or repealing a388development plan may be initiated by a petition filed with the389board of directors of the district and signed by the owners of390	3 9 0
dissolving an airport development district or repealing a388development plan may be initiated by a petition filed with the389board of directors of the district and signed by the owners of390at least twenty per cent of the collective number of parcels of391	3 9 0 1
dissolving an airport development district or repealing a388development plan may be initiated by a petition filed with the389board of directors of the district and signed by the owners of390at least twenty per cent of the collective number of parcels of391real property and businesses that are subject to development392	3 9 0 1 2
dissolving an airport development district or repealing a388development plan may be initiated by a petition filed with the389board of directors of the district and signed by the owners of390at least twenty per cent of the collective number of parcels of391	3 9 0 1 2
dissolving an airport development district or repealing a388development plan may be initiated by a petition filed with the389board of directors of the district and signed by the owners of390at least twenty per cent of the collective number of parcels of391real property and businesses that are subject to development392	3 9 0 1 2 3
dissolving an airport development district or repealing a388development plan may be initiated by a petition filed with the389board of directors of the district and signed by the owners of390at least twenty per cent of the collective number of parcels of391real property and businesses that are subject to development392charge agreements.393	3 9 0 1 2 3 4
dissolving an airport development district or repealing a388development plan may be initiated by a petition filed with the389board of directors of the district and signed by the owners of390at least twenty per cent of the collective number of parcels of391real property and businesses that are subject to development392charge agreements.393(B) The board of directors of the district shall organize394	3 9 0 1 2 3 4 5
dissolving an airport development district or repealing a388development plan may be initiated by a petition filed with the389board of directors of the district and signed by the owners of390at least twenty per cent of the collective number of parcels of391real property and businesses that are subject to development392charge agreements.393(B) The board of directors of the district shall organize394and hold a meeting to consider the petition not later than395	3 9 0 1 2 3 4 5 5
dissolving an airport development district or repealing a388development plan may be initiated by a petition filed with the389board of directors of the district and signed by the owners of390at least twenty per cent of the collective number of parcels of391real property and businesses that are subject to development392charge agreements.393(B) The board of directors of the district shall organize394and hold a meeting to consider the petition not later than395forty-five days after it is filed. The board shall notify each396	3 9 1 2 3 4 5 6 7
dissolving an airport development district or repealing a388development plan may be initiated by a petition filed with the389board of directors of the district and signed by the owners of390at least twenty per cent of the collective number of parcels of391real property and businesses that are subject to development392charge agreements.393(B) The board of directors of the district shall organize394and hold a meeting to consider the petition not later than395forty-five days after it is filed. The board shall notify each396owner of property or a business that is subject to a development397	3 9 1 2 3 4 5 5 7 3
dissolving an airport development district or repealing a388development plan may be initiated by a petition filed with the389board of directors of the district and signed by the owners of390at least twenty per cent of the collective number of parcels of391real property and businesses that are subject to development392charge agreements.393(B) The board of directors of the district shall organize394and hold a meeting to consider the petition not later than395forty-five days after it is filed. The board shall notify each396owner of property or a business that is subject to a development397charge agreement of the time, place, and subject of the meeting396	3 9 1 2 3 4 5 6 7 8 9

Page 15

development charge agreement, the district shall be dissolved,	402
or the plan shall be repealed, as applicable. The dissolution of	403
a district shall not be finalized until all debts and	404
obligations of the district are paid in full.	405
(C) No rights or obligations of any person under any	406
contract shall be affected by the dissolution of the district or	407

the repeal of a development plan, except with the consent of408that person or by order of a court with jurisdiction over the409matter. Upon dissolution of a district, any assets or rights of410the district, after payment of all obligations of the district,411shall be returned to the property and business owners, prorated412to reflect the amount of development charges collected on the413owner's property in the preceding twelve months.414

(D) Once the property and business owners have approved415the repeal of a development plan, all obligations of the416district associated with the plan shall be paid. Thereafter, the417plan shall be repealed.418

Sec. 727.13. (A) Notice of the passage of a resolution of 419 necessity and the filing of the estimated assessment under 420 section 727.12 of the Revised Code, shall, after the estimated 421 assessment has been made and filed as provided by section 727.12 422 of the Revised Code, be served by the clerk of the legislative 423 authority, or a person designated by such clerk, upon the owners 424 of the lots or parcels of land to be assessed for the proposed 425 improvement, in the same manner as service of summons in civil 426 cases, or by certified mail addressed to such owner at his the 427 owner's last known address or to the address to which tax bills 428 are sent, or by a combination of the foregoing methods. If 429

(B) (1) If it appears by the return of service or the 430 return of the certified mail notice that one or more of the 431

owners cannot be found, such owners shall be served by	432
publication either or both of the following methods:	433
(a) Publication of the notice once in a newspaper of	434
general circulation within the municipal corporation;	435
general effectation within the municipal corporation <u>r</u>	100
(b) Publication of the notice on the web site of the	436
municipal corporation.	437
(2) The notice shall also set forth the place where such	438
estimated assessments are on file and are open for public	439
inspection. <del>The</del>	440
(C) The return of the person serving the notice or a	441
certified copy thereof or a returned receipt for notice	442
forwarded by certified mail accepted by the addressee or anyone	443
purporting to act for <u>him the addressee</u> shall be prima-facie	444
evidence of the service of notice under this section.	445
Sec. 727.14. (A) In lieu of the procedure provided in	446
section 727.13 of the Revised Code, the legislative authority	447
may provide for notice of the passage of a resolution of	448
necessity providing for the lighting, sprinkling, sweeping, or	449
cleaning of any street, alley, public road, or place, or parts	450
thereof or for treating the surface of the same with dust-laying	451
	. – .
or preservative substances, or for the planting, maintaining,	452
or preservative substances, or for the planting, maintaining, and removing of shade trees, or for the constructing,	452 453
and removing of shade trees, or for the constructing,	453
and removing of shade trees, or for the constructing, maintaining, repairing, cleaning, and enclosing of ditches, and	453 454
and removing of shade trees, or for the constructing, maintaining, repairing, cleaning, and enclosing of ditches, and the filing of the estimated assessment under section 727.12 of	453 454 455
and removing of shade trees, or for the constructing, maintaining, repairing, cleaning, and enclosing of ditches, and the filing of the estimated assessment under section 727.12 of the Revised Code, to be given by <u>publication any or all of the</u>	453 454 455 456

consecutive weeks in a newspaper of general circulation in the 459 municipal corporation-or-as; 460

(2) Publication of such notice on the web site of the	461
<u>municipal corporation;</u>	462
	402
(3) As provided in section 7.16 of the Revised Code. When	463
(B) When it appears from the estimated assessment filed as	464
provided by section 727.12 of the Revised Code, that the	465
assessment against the owner of any lot or parcel of land will	466
exceed <del>two_five_</del> hundred <del>fifty_</del> dollars, such owner shall be	467
notified of the assessment in the manner provided in section	468
727.13 of the Revised Code.	469
	470
Sec. 3318.038. (A) As used in this section:	470
(1) "Drinking fountain" means a fountain to which all of	471
the following apply:	472
(a) The fountain is designed to allow an individual to	473
drink from the fountain.	474
(b) The fountain dispenses filtered, clean drinking water.	475
(c) The fountain is equipped with a protective cowl.	476
(d) The fountain is equipped with a water spout at least	477
one inch above the overflow rim of the fountain.	478
(2) "Water bottle filling station" means a station to	479
which both of the following apply:	480
(a) The station is designed to fill a bottle with water.	481
(b) The station dispenses filtered, clean drinking water.	482
(B) When reviewing design plans for a classroom facility	483
construction project proposed under this chapter, the Ohio	484
facilities construction commission shall require that each	485
classroom facility included in the project shall contain, or	486
provide for in the design plans, all of the following as a	487

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condition of approval of the project:	488
(1) A minimum of two water bottle filling stations in each	489
building;	490
(2) A minimum of one drinking fountain or water bottle	491
filling station on each floor and wing of each building;	492
(3) A minimum of one drinking fountain or water bottle	493
filling station for every one hundred students projected to	494
attend the building upon completion of the project.	495
(C) Each school district board or school governing body	496
shall ensure that each drinking fountain and water bottle	497
filling station installed in a classroom facility included in a	498
project under this chapter is regularly cleaned and maintained.	499
(D) The requirements of this section are in addition to	500
the requirements of Chapters 3781. and 3791. of the Revised Code	501
and any rule adopted pursuant to those chapters.	502
Sec. 3333.26. (A) Any citizen of this state who has	503
resided within the state for one year, who was in the active	504
service of the United States as a soldier, sailor, nurse, or	505
marine between April 6, 1917, and November 11, 1918, and who has	506
been honorably discharged from that service, shall be admitted	507
to any school, college, or university that receives state funds	508
in support thereof, without being required to pay any tuition or	509
matriculation fee, but is not relieved from the payment of	510
laboratory or similar fees.	511
(B)(1) As used in this division: section:	512
(a) "Volunteer firefighter" has the meaning as in division	513
(B)(1) of section 146.01 of the Revised Code.	514
(b) "Public service officer" means an Ohio firefighter,	515

volunteer firefighter, police officer, member of the state
highway patrol, employee designated to exercise the powers of
police officers pursuant to section 1545.13 of the Revised Code,
or other peace officer as defined by division (B) of section
2935.01 of the Revised Code, or a person holding any equivalent
position in another state.

(c) "Qualified former spouse" means the former spouse of a 522 public service officer, or of a member of the armed services of 523 the United States, who is the custodial parent of a minor child 524 of that marriage pursuant to an order allocating the parental 525 rights and responsibilities for care of the child issued 526 pursuant to section 3109.04 of the Revised Code. 527

(d) "Operation enduring freedom" means that period of
528
conflict which began October 7, 2001, and ends on a date
declared by the president of the United States or the congress.
530

(e) "Operation Iraqi freedom" means that period of
conflict which began March 20, 2003, and ends on a date declared
by the president of the United States or the congress.
533

(f) "Combat zone" means an area that the president of the
United States by executive order designates, for purposes of 26
U.S.C. 112, as an area in which armed forces of the United
States are or have engaged in combat.

(2) Any Subject to division (D) of this section, any 538 resident of this state who is under twenty-six years of age, or 539 under thirty years of age if the resident has been honorably 540 discharged from the armed services of the United States, who is 541 the child of a public service officer killed in the line of duty 542 or of a member of the armed services of the United States killed 543 in the line of duty during operation enduring freedom or 544

operation Iraqi freedom, and who is admitted to any state 545 university or college as defined in division (A) (1) of section 546 3345.12 of the Revised Code, community college, state community 547 college, university branch, or technical college shall not be 548 required to pay any tuition or any student fee for up to four 549 academic years of education, which shall be at the undergraduate 550 level, or a certificate program as prescribed under division (E) 551 of this section. 552

A child of a member of the armed services of the United 553 554 States killed in the line of duty during operation enduring freedom or operation Iraqi freedom is eliqible for a waiver of 555 tuition and student fees under this division only if the student 556 is not eligible for a war orphans and severely disabled 557 veterans' children scholarship authorized by Chapter 5910. of 558 the Revised Code. In any year in which the war orphans and 559 severely disabled veterans' children scholarship board reduces 560 the percentage of tuition covered by a war orphans and severely 561 disabled veterans' children scholarship below one hundred per 562 cent pursuant to division (A) of section 5910.04 of the Revised 563 Code, the waiver of tuition and student fees under this division 564 for a child of a member of the armed services of the United 565 States killed in the line of duty during operation enduring 566 freedom or operation Iraqi freedom shall be reduced by the same 567 percentage. 568

(3) Any Subject to division (D) of this section, any
resident of this state who is the spouse or qualified former
spouse of a public service officer killed in the line of duty,
and who is admitted to any state university or college as
defined in division (A) (1) of section 3345.12 of the Revised
Code, community college, state community college, university
574
branch, or technical college, shall not be required to pay any
569

tuition or any student fee for up to four academic years of	576
education, which shall be at the undergraduate level, or a	577
certificate program as prescribed under division (E) of this	578
section.	579
(4) Any resident of this state who is the spouse or	580
qualified former spouse of a member of the armed services of the	581
United States killed in the line of duty while serving in a	582
combat zone after May 7, 1975, and who is admitted to any state	583
university or college as defined in division (A)(1) of section	584
3345.12 of the Revised Code, community college, state community	585
college, university branch, or technical college, shall not be	586
required to pay any tuition or any student fee for up to four	587
years of academic education, which shall be at the undergraduate	588
level, or a certificate program as prescribed under division (E)	589
of this section. In order to qualify under division (B)(4) of	590
this section, the spouse or qualified former spouse shall have	591
been a resident of this state at the time the member was killed	592
in the line of duty.	593
(C) Any institution that is not subject to division (B) of	594
this section and that holds a valid certificate of registration	595
issued under Chapter 3332. of the Revised Code, a valid	596
certificate issued under Chapter 4709. of the Revised Code, or a	597
valid license issued under Chapter 4713. of the Revised Code, or	598
that is nonprofit and has a certificate of authorization issued	599
under section 1713.02 of the Revised Code, or that is a private	600
institution exempt from regulation under Chapter 3332. of the	601
Revised Code as prescribed in section 3333.046 of the Revised	602
Code, which reduces tuition and student fees of a student who is	603
eligible to attend an institution of higher education under the	604
provisions of division (B) of this section by an amount	605
indicated by the chancellor of higher education shall be	606

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eligible to receive a grant in that amount from the chancellor.	607
Each institution that enrolls students under division (B)	608
of this section shall report to the chancellor, by the first day	609
of July of each year, the number of students who were so	610
enrolled and the average amount of all such tuition and student	611
fees waived during the preceding year. The chancellor shall	612
determine the average amount of all such tuition and student	613
fees waived during the preceding year. The average amount of the	614
tuition and student fees waived under division (B) of this	615
section during the preceding year shall be the amount of grants	616
that participating institutions shall receive under this	617
division during the current year, but no grant under this	618
division shall exceed the tuition and student fees due and	619
payable by the student prior to the reduction referred to in	620
this division. The grants shall be made for <u>two certificate</u>	621
programs or four years of undergraduate education of an eligible	622
student.	623
(D) Notwithstanding anything to the contrary in section	624
3333.31 of the Revised Code, for the purposes of divisions (B)	625
(2) and (3) of this section, the child, spouse, or qualified	626
former spouse of a public service officer or a member of the	627
armed services of the United States killed in the line of duty	628
shall be considered a resident of this state for the purposes of	629
this section if the child, spouse, or qualified former spouse	630
was a resident of this state at the time that the public service	631
officer or member of the armed services was killed.	632
However, no child, spouse, or qualified former spouse of a	633
public service officer or a member of the armed services of the	634
United States killed in the line of duty shall be required to be	635

<u>a resident of this state at the time the public service officer</u> 636

or member of the armed services of the United States was killed	637
in order to receive benefits under divisions (B)(2) and (3) of	638
this section.	639
(E) A child, spouse, or qualified former spouse of a	640
public service officer or a member of the armed services killed	641
in the line of duty shall receive benefits for a certificate	642
program in accordance with division (B) or (C) of this section,	643
except that a particular child, spouse, or qualified former	644
spouse shall not receive benefits for:	645
(1) More than two certificate programs;	646
(2) A total number of academic credits or instructional	647
hours equivalent to more than four academic years;	648
(3) For any particular academic year, an amount that is	649
greater than eight thousand dollars.	650
Sec. 3781.1011. (A) As used in this section:	651
Sec. 3781.1011. (A) As used in this section:	651 652
(1) "Alarm system" means a device or system that transmits	652
(1) "Alarm system" means a device or system that transmits a signal intended to summon law enforcement to a county,	652 653
(1) "Alarm system" means a device or system that transmits a signal intended to summon law enforcement to a county, township, or municipal corporation in response to an alleged	652 653 654
(1) "Alarm system" means a device or system that transmits a signal intended to summon law enforcement to a county, township, or municipal corporation in response to an alleged violation of an offense under Chapter 2911. of the Revised Code	652 653 654 655
(1) "Alarm system" means a device or system that transmits a signal intended to summon law enforcement to a county, township, or municipal corporation in response to an alleged violation of an offense under Chapter 2911. of the Revised Code occurring in a nonresidential zone of the applicable county,	652 653 654 655 656
(1) "Alarm system" means a device or system that transmits a signal intended to summon law enforcement to a county, township, or municipal corporation in response to an alleged violation of an offense under Chapter 2911. of the Revised Code occurring in a nonresidential zone of the applicable county, township, or municipal corporation. The term includes an alarm	652 653 654 655 656 657
(1) "Alarm system" means a device or system that transmits a signal intended to summon law enforcement to a county, township, or municipal corporation in response to an alleged violation of an offense under Chapter 2911. of the Revised Code occurring in a nonresidential zone of the applicable county, township, or municipal corporation. The term includes an alarm that emits an audible signal on the exterior of a structure. The	652 653 654 655 656 657 658
(1) "Alarm system" means a device or system that transmits a signal intended to summon law enforcement to a county, township, or municipal corporation in response to an alleged violation of an offense under Chapter 2911. of the Revised Code occurring in a nonresidential zone of the applicable county, township, or municipal corporation. The term includes an alarm that emits an audible signal on the exterior of a structure. The term does not include an alarm installed on a vehicle or an	652 653 654 655 656 657 658 659
(1) "Alarm system" means a device or system that transmits a signal intended to summon law enforcement to a county, township, or municipal corporation in response to an alleged violation of an offense under Chapter 2911. of the Revised Code occurring in a nonresidential zone of the applicable county, township, or municipal corporation. The term includes an alarm that emits an audible signal on the exterior of a structure. The term does not include an alarm installed on a vehicle or an alarm designed to alert only the inhabitants within the	652 653 654 655 656 657 658 659 660
(1) "Alarm system" means a device or system that transmits a signal intended to summon law enforcement to a county, township, or municipal corporation in response to an alleged violation of an offense under Chapter 2911. of the Revised Code occurring in a nonresidential zone of the applicable county, township, or municipal corporation. The term includes an alarm that emits an audible signal on the exterior of a structure. The term does not include an alarm installed on a vehicle or an alarm designed to alert only the inhabitants within the premises. The term includes an alarm for which a permit	652 653 654 655 656 657 658 659 660 661
(1) "Alarm system" means a device or system that transmits a signal intended to summon law enforcement to a county, township, or municipal corporation in response to an alleged violation of an offense under Chapter 2911. of the Revised Code occurring in a nonresidential zone of the applicable county, township, or municipal corporation. The term includes an alarm that emits an audible signal on the exterior of a structure. The term does not include an alarm installed on a vehicle or an alarm designed to alert only the inhabitants within the premises. The term includes an alarm system for which a permit may be issued under any applicable section of the Revised Code	652 653 654 655 656 657 658 659 660 661 662

deliver voltage impulses to the fence, a battery charging device	666
used exclusively to charge the battery, and any other ancillary	667
components or equipment attached to such a system.	668
(3) "Permit" means a certificate, license, permit, or	669
other form of permission that authorizes a person to engage in	670
an action.	671
(B) A battery-charged fence installed on private,	672
nonresidential property within a county, township, or municipal	673
corporation shall satisfy all of the following:	674
(1) Interface with a monitored alarm system;	675
(2) Have a battery-operated energizer that is powered by a	676
commercial storage battery that is not more than twelve volts of	677
direct current, and that meets the standards set forth by the	678
international electrotechnical commission 60335-02-76 current	679
edition;	680
(3) Be completely surrounded by a nonelectric perimeter	681
fence or wall that is not less than five feet in height;	682
(4) Be not more than the higher of ten feet in height, or	683
two feet higher than the height of the nonelectric perimeter	684
fence or wall; and	685
(5) Be marked with conspicuous warning signs that are	686
located on the battery-charged fence at not more than forty-foot	687
intervals and that read: "WARNINGELECTRIC FENCE."	688
(C) Division (B) of this section does not apply to any of	689
the following:	690
(1) Fences that are required to be constructed by persons	691
or corporations owning, controlling, or managing a railroad	692
pursuant to Chapter 4959. of the Revised Code;	693

(2) Preferred partition fences under Chapter 971. of the	694
Revised Code;	695
(3) Fences constructed or installed by the state or a	696
political subdivision, or by the federal government;	697
(4) Fences installed at a facility that is an accredited	698
member of the association of zoos and aquariums or the	699
zoological association of America and that is licensed by the	700
United States department of agriculture under the federal animal	701
welfare act;	702
(5) Fences installed at a wildlife sanctuary.	703
(D) Notwithstanding any other section of the Revised Code,	704
a county, township, or municipal corporation may adopt and	705
enforce an ordinance, order, resolution, or regulation that does	706
any of the following:	707
(1) Imposes installation or operational requirements for	708
battery-charged fences in nonresidential properties that are not	708
in conflict with the requirements and standards set forth in	710
<u>division (B) of this section;</u>	711
(2) Requires a permit or fee for the installation or use	712
of a battery-charged fence to which this section applies in	713
accordance with a permit or fee for an alarm system issued or	714
charged by the county, township, or municipal corporation;	715
(3) Prohibits the installation or use of a battery-charged	716
fence in a nonresidential zone that does not meet the	717
requirements and standards set forth in division (B) of this	718
section.	719
Car F71F 10 (7) have and in this section "members" have	700
Sec. 5715.19. (A) As used in this section, "member" has	720
the same meaning as in section 1705.01 of the Revised Code, and	721

"internet identifier of record" has the same meaning as in	722
section 9.312 of the Revised Code.	723
(1) Subject to division (A)(2) of this section, a	724
complaint against any of the following determinations for the	725
current tax year shall be filed with the county auditor on or	726
before the thirty-first day of March of the ensuing tax year or	727
the date of closing of the collection for the first half of real	728
and public utility property taxes for the current tax year,	729
whichever is later:	730
(a) Any classification made under section 5713.041 of the	731
Revised Code;	732
(b) Any determination made under section 5713.32 or	733
5713.35 of the Revised Code;	734
(a) Any recomment change levied under costion 5712 25 of	735
(c) Any recoupment charge levied under section 5713.35 of	735
the Revised Code;	/36
(d) The determination of the total valuation or assessment	737
of any parcel that appears on the tax list, except parcels	738
assessed by the tax commissioner pursuant to section 5727.06 of	739
the Revised Code;	740
(e) The determination of the total valuation of any parcel	741
that appears on the agricultural land tax list, except parcels	742
assessed by the tax commissioner pursuant to section 5727.06 of	743
the Revised Code;	744
(f) Any determination made under division (A) of section	745
319.302 of the Revised Code.	746
If such a complaint is filed by mail or certified mail,	747
the date of the United States postmark placed on the envelope or	748
sender's receipt by the postal service shall be treated as the	749

date of filing. A private meter postmark on an envelope is not a	750
valid postmark for purposes of establishing the filing date.	751
Any person owning taxable real property in the county or	752
in a taxing district with territory in the county; such a	753
person's spouse; an individual who is retained by such a person	754
and who holds a designation from a professional assessment	755
organization, such as the institute for professionals in	756
taxation, the national council of property taxation, or the	757
international association of assessing officers; a public	758
accountant who holds a permit under section 4701.10 of the	759
Revised Code, a general or residential real estate appraiser	760
licensed or certified under Chapter 4763. of the Revised Code,	761
or a real estate broker licensed under Chapter 4735. of the	762
Revised Code, who is retained by such a person; if the person is	763
a firm, company, association, partnership, limited liability	764
company, or corporation, an officer, a salaried employee, a	765
partner, or a member of that person; if the person is a trust, a	766
trustee of the trust; the board of county commissioners; the	767
prosecuting attorney or treasurer of the county; the board of	768
township trustees of any township with territory within the	769
county; the board of education of any school district with any	770
territory in the county; or the mayor or legislative authority	771
of any municipal corporation with any territory in the county	772
may file such a complaint regarding any such determination	773
affecting any real property in the county, except that a person	774
owning taxable real property in another county may file such a	775
complaint only with regard to any such determination affecting	776
real property in the county that is located in the same taxing	777
district as that person's real property is located. The county	778
auditor shall present to the county board of revision all	779
complaints filed with the auditor.	780

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(2) As used in division (A)(2) of this section, "interim 781 period" means, for each county, the tax year to which section 782 5715.24 of the Revised Code applies and each subsequent tax year 783 until the tax year in which that section applies again. 784 No person, board, or officer shall file a complaint 785 against the valuation or assessment of any parcel that appears 786 on the tax list if it filed a complaint against the valuation or 787 assessment of that parcel for any prior tax year in the same 788 interim period, unless the person, board, or officer alleges 789 790 that the valuation or assessment should be changed due to one or more of the following circumstances that occurred after the tax 791 lien date for the tax year for which the prior complaint was 792 filed and that the circumstances were not taken into 793 consideration with respect to the prior complaint: 794 (a) The property was sold in an arm's length transaction, 795 as described in section 5713.03 of the Revised Code; 796 (b) The property lost value due to some casualty; 797 (c) Substantial improvement was added to the property; 798 (d) An increase or decrease of at least fifteen per cent 799 in the property's occupancy has had a substantial economic 800 801 impact on the property. 802 (3) If a county board of revision, the board of tax appeals, or any court dismisses a complaint filed under this 803 section or section 5715.13 of the Revised Code for the reason 804

section or section 5715.13 of the Revised Code for the reason804that the act of filing the complaint was the unauthorized805practice of law or the person filing the complaint was engaged806in the unauthorized practice of law, the party affected by a807decrease in valuation or the party's agent, or the person owning808taxable real property in the county or in a taxing district with809

territory in the county, may refile the complaint, 810 notwithstanding division (A)(2) of this section. 811

(4) (a) No complaint filed under this section or section
5715.13 of the Revised Code shall be dismissed for the reason
that the complaint fails to accurately identify the owner of the
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property that is the subject of the complaint.
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(b) If a complaint fails to accurately identify the owner
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of the property that is the subject of the complaint, the board
of revision shall exercise due diligence to ensure the correct
property owner is notified as required by divisions (B) and (C)
of this section.

(5) Notwithstanding division (A)(2) of this section, a person, board, or officer may file a complaint against the valuation or assessment of any parcel that appears on the tax list if it filed a complaint against the valuation or assessment of that parcel for any prior tax year in the same interim period if the person, board, or officer withdrew the complaint before the complaint was heard by the board.

(B) Within thirty days after the last date such complaints 828 829 may be filed, the auditor shall give notice of each complaint in which the stated amount of overvaluation, undervaluation, 830 discriminatory valuation, illegal valuation, or incorrect 831 determination is at least seventeen thousand five hundred 832 dollars to each property owner whose property is the subject of 833 the complaint, if the complaint was not filed by the owner or 834 the owner's spouse, and to each board of education whose school 835 district may be affected by the complaint. Within thirty days 836 after receiving such notice, a board of education; a property 837 owner; the owner's spouse; an individual who is retained by such 838 an owner and who holds a designation from a professional 839

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assessment organization, such as the institute for professionals 840 in taxation, the national council of property taxation, or the 841 international association of assessing officers; a public 842 accountant who holds a permit under section 4701.10 of the 843 Revised Code, a general or residential real estate appraiser 844 licensed or certified under Chapter 4763. of the Revised Code, 845 or a real estate broker licensed under Chapter 4735. of the 846 Revised Code, who is retained by such a person; or, if the 847 848 property owner is a firm, company, association, partnership, limited liability company, corporation, or trust, an officer, a 849 salaried employee, a partner, a member, or trustee of that 850 property owner, may file a complaint in support of or objecting 851 to the amount of alleged overvaluation, undervaluation, 852 discriminatory valuation, illegal valuation, or incorrect 853 determination stated in a previously filed complaint or 854 objecting to the current valuation. Upon the filing of a 855 complaint under this division, the board of education or the 856 property owner shall be made a party to the action. 857

(C) Each board of revision shall notify any complainant 858 and also the property owner, if the property owner's address is 859 known, when a complaint is filed by one other than the property 860 owner, not less than ten days prior to the hearing, either by 861 certified mail or, if the board has record of an internet 862 identifier of record associated with the owner, by ordinary mail 863 and by that internet identifier of record of the time and place 864 the same will be heard. The board of revision shall hear and 865 render its decision on a complaint within ninety one hundred 866 eighty days after the filing thereof last day a complaint may be 867 filed with the board under division (A) (1) of this section or, 868 except that if a complaint is filed within thirty days after 869 receiving notice from the auditor as provided in division (B) of 870

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this section, the board shall hear and render its decision-	871
within ninety one hundred eighty days after such filing.	872
(D) The determination of any such complaint shall relate	873
back to the date when the lien for taxes or recoupment charges	874
for the current year attached or the date as of which liability	875
for such year was determined. Liability for taxes and recoupment	876
charges for such year and each succeeding year until the	877
complaint is finally determined and for any penalty and interest	878
for nonpayment thereof within the time required by law shall be	879
based upon the determination, valuation, or assessment as	880
finally determined. Each complaint shall state the amount of	881
overvaluation, undervaluation, discriminatory valuation, illegal	882
valuation, or incorrect classification or determination upon	883
which the complaint is based. The treasurer shall accept any	884
amount tendered as taxes or recoupment charge upon property	885
concerning which a complaint is then pending, computed upon the	886
claimed valuation as set forth in the complaint. If a complaint	887
filed under this section for the current year is not determined	888
by the board within the time prescribed for such determination,	889
the complaint and any proceedings in relation thereto shall be	890
continued by the board as a valid complaint for any ensuing year	891
until such complaint is finally determined by the board or upon	892
any appeal from a decision of the board. In such case, the	893
original complaint shall continue in effect without further	894
filing by the original taxpayer, the original taxpayer's	895
assignee, or any other person or entity authorized to file a	896
complaint under this section.	897
-	
(E) If a taxpayer files a complaint as to the	898

(E) If a taxpayer files a complaint as to the 898 classification, valuation, assessment, or any determination 899 affecting the taxpayer's own property and tenders less than the 900 full amount of taxes or recoupment charges as finally 901

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determined, an interest charge shall accrue as follows:

(1) If the amount finally determined is less than the 903 amount billed but more than the amount tendered, the taxpayer 904 shall pay interest at the rate per annum prescribed by section 905 5703.47 of the Revised Code, computed from the date that the 906 taxes were due on the difference between the amount finally 907 determined and the amount tendered. This interest charge shall 908 be in lieu of any penalty or interest charge under section 909 323.121 of the Revised Code unless the taxpayer failed to file a 910 complaint and tender an amount as taxes or recoupment charges 911 within the time required by this section, in which case section 912 323.121 of the Revised Code applies. 913

(2) If the amount of taxes finally determined is equal to or greater than the amount billed and more than the amount tendered, the taxpayer shall pay interest at the rate prescribed by section 5703.47 of the Revised Code from the date the taxes were due on the difference between the amount finally determined and the amount tendered, such interest to be in lieu of any interest charge but in addition to any penalty prescribed by section 323.121 of the Revised Code.

(F) Upon request of a complainant, the tax commissioner 922 shall determine the common level of assessment of real property 923 in the county for the year stated in the request that is not 924 valued under section 5713.31 of the Revised Code, which common 925 level of assessment shall be expressed as a percentage of true 926 value and the common level of assessment of lands valued under 927 such section, which common level of assessment shall also be 928 expressed as a percentage of the current agricultural use value 929 of such lands. Such determination shall be made on the basis of 930 the most recent available sales ratio studies of the 931

commissioner and such other factual data as the commissioner	932
deems pertinent.	933
(G) A complainant shall provide to the board of revision	934
all information or evidence within the complainant's knowledge	935
or possession that affects the real property that is the subject	936
of the complaint. A complainant who fails to provide such	937
information or evidence is precluded from introducing it on	938
appeal to the board of tax appeals or the court of common pleas,	939
except that the board of tax appeals or court may admit and	940
consider the evidence if the complainant shows good cause for	941
the complainant's failure to provide the information or evidence	942
to the board of revision.	943

(H) In case of the pendency of any proceeding in court 944 based upon an alleged excessive, discriminatory, or illegal 945 valuation or incorrect classification or determination, the 946 taxpayer may tender to the treasurer an amount as taxes upon 947 property computed upon the claimed valuation as set forth in the 948 complaint to the court. The treasurer may accept the tender. If 949 the tender is not accepted, no penalty shall be assessed because 950 of the nonpayment of the full taxes assessed. 951

Section 2. That existing sections 727.13, 727.14, 3333.26, 952 and 5715.19 of the Revised Code are hereby repealed. 953

Section 3. The amendment of section 5715.19 of the Revised954Code applies to complaints filed under that section for tax955years beginning on or after the effective date of this section.956

Section 4. (A) The Governor is authorized to execute a957deed or deeds in the name of the state conveying to a grantee or958grantees acceptable to the Board of Trustees of Kent State959University, all of the state's right, title, and interest in all960

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or part of the following described parcels of real estate:	961
DESCRIPTION OF 62.88 ACRES.	962
Being located in Trumbull County, Champion Township and	963
being known as parts of lot 79, lot 80, and a reservation tract.	964
Beginning at an iron pin located in the northeast corner	965
of the lands now or previously owned by the trustees of Kent	966
State University and recorded in Volume 870 page 220 of the	967
Trumbull County Records of Deeds. Said iron pin is also located	968
on the southerly line of the egress and ingress easement	969
recorded in Volume 1035 page 619. Said iron pin being the true	970
point of beginning.	971
Thence S. 89 45' E. A distance of 1,521.99 feet to a point	972
located on the westerly line of lands leased to the Trumbull	973
County Joint Vocational School Board of Education and recorded	974
in Volume 97, page 166.	975
Thence S. 0 21' 15" W. 1,806.24' feet to and iron pin	976
located on the northern boundary of lands owned by the State of	977
Ohio and containing TRU-5-10.74 (Warren Outerbelt).	978
Thence N. 89 24' 37.5" W. 1,518.54 feet along the lands of	979
the State of Ohio (Warren Outerbelt) to an iron pin located at	980
the southeast corner of the lands owned by the trustees of Kent	981
State University.	982
Thence N. 0 14' 30" E. 1,797.59 feet to the true point of	983
beginning and containing 62.8824 acres.	984
Said parcel contains a 42' foot easement along its	985
1,518.54 foot southern boundary.	986
Trumbull County Auditor's Parcel Number: 46-901688	987

Prior Instrument Reference: Official Record 5, Page 309, 988 Trumbull County Recorder 989 (B) The foregoing description may be adjusted by the 990 Department of Administrative Services to accommodate any 991 corrections necessary to facilitate recordation of the deed. 992 (C) Consideration for the conveyance is to be acceptable 993 to the Board of Trustees of Kent State University. The net 994 proceeds of any sale of real estate described above shall be 995

paid to Kent State University and deposited in university 996 accounts for purposes to be determined by its Board of Trustees. 997

(D) The Auditor of State, with the assistance of the 998 Attorney General, shall prepare the deed to real estate upon 999 notification by the university. The deed shall state the 1000 consideration and shall be executed by the Governor in the name 1001 of the state, countersigned by the Secretary of State, sealed 1002 with the Great Seal of the State, presented in the Office of the 1003 Auditor of State for recording, and delivered to the grantee. 1004 The grantee shall present the deed for recording in the Office 1005 of the Trumbull County Recorder. 1006

(E) The grantee shall pay the costs of the conveyance 1007including county recording fees. 1008

(F) This section expires three years after its effective 1009date. 1010

Section 5. The provisions of this act concerning the1011determination of residency for a waiver of post-secondary1012tuition and fees for a child, spouse, or qualified former spouse1013of a public service officer or United States armed service1014member killed in the line of duty shall be known as the "Anthony1015Dia Act."1016