

As Passed by the Senate

134th General Assembly

Regular Session

2021-2022

Sub. H. B. No. 501

Representative Hall

**Cosponsors: Representatives Seitz, Schmidt, Miller, J., Carfagna, Baldrige, Bird, Carruthers, Creech, Crossman, Fraizer, Galonski, Hillyer, Johnson, Jones, Lepore-Hagan, Loychik, Miller, A., Miranda, Roemer, Sheehy, Sobecki
Senators Cirino, Gavarone, Hackett, Hicks-Hudson, McColley, Peterson, Rulli, Thomas, Wilson, Yuko**

A BILL

To amend sections 148.061, 303.213, 307.204, 1
503.01, 505.10, 505.266, 507.02, 507.021, 2
519.213, 713.081, 4113.52, 5709.41, 5709.74, 3
5709.75, 5709.78, and 5709.85 and to enact 4
section 505.882 of the Revised Code to make 5
various township law changes, to subject small 6
solar facilities to local regulation, and to 7
make an exception to the Uniform Depository Act 8
for the treasurer and governing board that is a 9
member of the Little Miami Joint Fire and Rescue 10
District for certain investments of interim 11
funds. 12

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

Section 1. That sections 148.061, 303.213, 307.204, 13
503.01, 505.10, 505.266, 507.02, 507.021, 519.213, 713.081, 14
4113.52, 5709.41, 5709.74, 5709.75, 5709.78, and 5709.85 be 15
amended and section 505.882 of the Revised Code be enacted to 16

read as follows:

Sec. 148.061. (A) In addition to the program of deferred compensation that may be offered under this chapter, a board of township trustees may offer to all of the officers and employees of the township plans or programs for deferring compensation designed for favorable tax treatment of the compensation so deferred. A plan or program shall present a reasonable number of options to the township's officers and employees for the investment of the deferred funds that will assure the desired tax treatment of the funds.

A board of township trustees may establish a designated Roth account feature or any other feature in which an officer or employee of the township may make tax-deferred or nontax-deferred contributions to an eligible government plan in accordance with 26 U.S.C. 457.

(B) Both of the following apply to a deferred compensation plan or program established under this section:

(1) Any income deferred under a plan or program shall continue to be included as regular compensation for the purpose of computing the contributions to and benefits from each officer's or employee's retirement system, ~~but~~.

(2) Any sums deferred shall not be included in the computation of any federal and state income taxes withheld on behalf of ~~the~~ an officer or employee. Sums contributed to a Roth account feature or other feature to which nontax-deferred contributions are made shall be included in the computation of any federal and state income taxes withheld on behalf of an officer or employee.

Sec. 303.213. (A) As used in this section, ~~"small~~:

(1) "Small wind farm" means wind turbines and associated facilities that are not subject to the jurisdiction of the power siting board under sections 4906.20 and 4906.201 of the Revised Code.

(2) "Small solar facility" means solar panels and associated facilities with a single interconnection to the electrical grid and designed for, or capable of, operation at an aggregate capacity of less than fifty megawatts.

(B) Notwithstanding division (A) of section 303.211 of the Revised Code, sections 303.01 to 303.25 of the Revised Code confer power on a board of county commissioners or board of zoning appeals to adopt zoning regulations governing the location, erection, construction, reconstruction, change, alteration, maintenance, removal, use, or enlargement of any small wind farm or small solar facility, whether publicly or privately owned, or the use of land for that purpose, ~~which~~. With regard to a small wind farm, the regulations may be more strict than the regulations prescribed in rules adopted under division (B) (2) of section 4906.20 of the Revised Code.

(C) The designation under this section of a small wind farm or a small solar facility as a public utility for purposes of sections 303.01 to 303.25 of the Revised Code shall not affect the classification of a small wind farm or a small solar facility for purposes of state or local taxation.

(D) Nothing in division (C) of this section shall be construed as affecting the classification of a telecommunications tower as defined in division (B) or (E) of section 303.211 of the Revised Code or any other public utility for purposes of state and local taxation.

Sec. 307.204. (A) As used in this section:	75
(1) "Concentrated animal feeding facility" and "major concentrated animal feeding facility" have the same meanings as in section 903.01 of the Revised Code.	76 77 78
(2) "Facility" means a proposed new or expanded major concentrated animal feeding facility.	79 80
(3) "Improvement" means the construction, modification, or both of county infrastructure.	81 82
(B) A person who proposes to do any of the following shall provide written notification as required under division (C) of this section to the board of county commissioners of the county in which a facility is or is to be located:	83 84 85 86
(1) Establish a new major concentrated animal feeding facility;	87 88
(2) Increase the design capacity of an existing major concentrated animal feeding facility by ten per cent or more in excess of the design capacity set forth in the current permit for construction or modification of the facility or for installation or modification of the disposal system for manure at the facility issued under section 903.02 or division (J) of section 6111.03 of the Revised Code, as applicable;	89 90 91 92 93 94 95
(3) Increase the design capacity of an existing concentrated animal feeding facility by ten per cent or more in excess of the design capacity set forth in the current permit for construction or modification of the facility or for installation or modification of the disposal system for manure at the facility issued under section 903.02 or division (J) of section 6111.03 of the Revised Code, as applicable, and to a design capacity of more than ten times the number of animals	96 97 98 99 100 101 102 103

specified in any of the categories in division ~~(H)~~(M) of 104
section 903.01 of the Revised Code. 105

(C) The person shall notify the board in writing by 106
certified or ordinary mail of the proposed construction or 107
expansion of the facility and include the following information: 108

(1) The anticipated travel routes of motor vehicles to and 109
from the facility; 110

(2) The anticipated number and weights of motor vehicles 111
traveling to and from the facility. 112

(D) At the request of the board, the county engineer may 113
review the written notification and advise the board on both of 114
the following: 115

(1) Improvements and maintenance of improvements that are 116
reasonably needed in order to accommodate the impact on county 117
infrastructure that is anticipated as a result of the facility, 118
including increased travel or the types of vehicles on county 119
roads; 120

(2) The projected costs of the improvements and 121
maintenance. 122

Not later than ten days after receiving the written 123
notification, the board may request the person to provide 124
additional reasonable and relevant information regarding the 125
impact of the facility on county infrastructure. The person 126
shall provide the information not later than ten days after the 127
request is made. 128

(E) (1) Not later than thirty days after the initial 129
written notification is received by the board, the board shall 130
submit to the person its recommendations, if any, concerning the 131

improvements that will be needed as a result of the facility and 132
the cost of those improvements. 133

(2) Not later than fifteen days after receipt of the 134
board's recommendations, the person shall notify the board 135
either that the person agrees with the recommendations and will 136
implement them or that the person is submitting reasonable 137
alternative recommendations or modifications to the board. If 138
the person agrees with the recommendations, they shall be 139
considered to be the board's final recommendations. 140

(3) If the board receives alternative recommendations or 141
modifications under division (E) (2) of this section, the board 142
shall select final recommendations and submit them to the person 143
not later than thirty days after the receipt of the alternative 144
recommendations or modifications. 145

(F) (1) The board shall prepare a written, dated statement 146
certifying that the written notification required under this 147
section was submitted and that final recommendations were 148
selected regarding needed improvements and the costs of those 149
improvements. The board shall provide the person with the 150
original of the statement so that the person can include it with 151
the application for a permit to install for the facility as 152
required under division (C) (4) of section 903.02 of the Revised 153
Code. The board shall retain a copy of the statement for its 154
records. 155

(2) If the board fails to prepare a written, dated 156
statement in accordance with division (F) (1) of this section 157
within seventy-five days of receiving the initial written 158
notification by certified mail from the person, the person 159
instead shall file with the application for a permit to install 160
for the facility a notarized affidavit declaring that the person 161

has met the criteria established in this section and that a 162
written, dated statement was not received by the person from the 163
board. 164

(G) If the person receives a written, dated statement from 165
the board as provided in division (F)(1) of this section, the 166
person shall construct, modify, and maintain or finance the 167
construction, modification, and maintenance of improvements as 168
provided in the board's final recommendations and with the 169
approval and oversight of the county engineer. If the person 170
fails to do so, the board shall notify the person either by 171
certified mail or, if the board has record of an internet 172
identifier of record associated with the person, by ordinary 173
mail and by that internet identifier of record that the board 174
intends to initiate mediation with the person if the person 175
remains out of compliance with the final recommendations. 176

The board shall allow sufficient time for the person to 177
apply for and proceed to obtain, for the purpose of financing 178
the construction, modification, or maintenance of the 179
improvements, exemptions from taxation under sections 5709.41, 180
5709.63, 5709.632, 5709.73, and 5709.78 of the Revised Code or 181
state or federal grants that may be available. 182

If the person remains out of compliance with the final 183
recommendations, the board may initiate mediation with the 184
person in order to resolve the differences between them. If 185
mediation fails to resolve the differences, the board and the 186
person first shall attempt to resolve the differences through 187
any legal remedies before seeking redress through a court of 188
common pleas. 189

(H) If the person subsequently submits an application 190
under section 903.02 of the Revised Code for a permit to modify 191

the facility, or if the routes of travel to or from the facility 192
change for any reason other than road construction conducted by 193
the county, the board or the person may request that additional 194
information be provided in writing and shall proceed as provided 195
in this section for the notification and recommendation 196
proceedings. 197

(I) As used in this section, "internet identifier of 198
record" has the same meaning as in section 9.312 of the Revised 199
Code. 200

Sec. 503.01. Each civil township is a body politic and 201
corporate, for the purpose of enjoying and exercising the rights 202
and privileges conferred upon it by law. It may sue and be sued, 203
plead and be impleaded, and receive and hold real estate by 204
devise or deed, or receive and hold personal property for the 205
benefit of the township for any useful purpose. The board of 206
township trustees shall hold such property in trust for the 207
township for the purpose specified in the devise, bequest, or 208
deed of gift. Such board may also receive any conveyance of real 209
estate to the township, when necessary to secure or pay a debt 210
or claim due such township, and may sell and convey real estate 211
so received. The proceeds of such sale shall be applied to the 212
fund to which such debt or claim belonged. The board of township 213
trustees may acquire real property within the unincorporated 214
territory of the township in order to provide needed public 215
improvements to the property pursuant to section 5709.41 or 216
sections 5709.73 to 5709.75 of the Revised Code. The board of 217
township trustees may enter into contracts with municipal 218
corporations pursuant to section 715.70, 715.71, or 715.72 of 219
the Revised Code, and with counties pursuant to division (D) of 220
section 715.72 of the Revised Code, to create a joint economic 221
development district. 222

Whenever the board finds it necessary to determine the 223
value of any real property the township owns or proposes to 224
acquire by purchase, lease, or otherwise, the board may employ 225
for reasonable compensation competent appraisers to advise it of 226
the value of the property or expert witnesses to testify to the 227
value in an appropriation proceeding. 228

Sec. 505.10. (A) The board of township trustees may 229
accept, on behalf of the township, the donation by bequest, 230
devise, deed of gift, or otherwise, of any real or personal 231
property for any township use. When the township has property, 232
including motor vehicles, road machinery, equipment, and tools, 233
that the board, by resolution, finds is not needed for public 234
use, is obsolete, or is unfit for the use for which it was 235
acquired, the board may sell and convey that property or 236
otherwise dispose of it in accordance with this section. Except 237
as otherwise provided in sections 505.08, 505.101, and 505.102 238
of the Revised Code, the sale or other disposition of unneeded, 239
obsolete, or unfit-for-use property shall be made in accordance 240
with one of the following: 241

(1) If the fair market value of property to be sold is, in 242
the opinion of the board, in excess of two thousand five hundred 243
dollars, the sale shall be by public auction or by sealed bid to 244
the highest bidder. The board shall publish notice of the time, 245
place, and manner of the sale once a week for two weeks in a 246
newspaper published, or of general circulation, in the township, 247
and shall post a typewritten or printed notice of the time, 248
place, and manner of the sale in the office of the board for at 249
least ten days prior to the sale. The board may also cause 250
notice to be inserted in trade papers or other publications 251
designated by it or to be distributed by electronic means, 252
including posting the notice on the board's internet web site. 253

If the board posts the notice on its web site, it may eliminate 254
the second notice otherwise required to be published in a 255
newspaper published or of general circulation in the township, 256
provided that the first notice published in such newspaper meets 257
all of the following requirements: 258

(a) It is published at least two weeks before the sale of 259
the property. 260

(b) It includes a statement that the notice is posted on 261
the board's internet web site. 262

(c) It includes the internet address of the board's 263
internet web site. 264

(d) It includes instructions describing how the notice may 265
be accessed on the board's internet web site. 266

If the board conducts the sale of the property by sealed 267
bid, the form of the bid shall be as prescribed by the board, 268
and each bid shall contain the name of the person submitting it. 269
Bids received shall be opened and tabulated at the time stated 270
in the published and posted notices. The property shall be sold 271
to the highest bidder, except that the board may reject all bids 272
and hold another sale, by public auction or sealed bid, in the 273
manner prescribed by this section. 274

(2) If the fair market value of property to be sold is, in 275
the opinion of the board, two thousand five hundred dollars or 276
less, the board may do either of the following: 277

(a) Sell the property by private sale, without 278
advertisement or public notification; 279

(b) Donate the property to an eligible nonprofit 280
organization that is located in this state and is exempt from 281

federal income taxation pursuant to 26 U.S.C. 501(a) and (c)(3). 282
~~Before donating any property under this division, the board~~ 283
~~shall adopt a resolution expressing its intent to make unneeded,~~ 284
~~obsolete, or unfit for use township property available to these~~ 285
~~organizations. The resolution shall include guidelines and~~ 286
~~procedures the board considers to be necessary to implement the~~ 287
~~donation program and shall indicate whether the township will~~ 288
~~conduct the donation program or the board will contract with a~~ 289
~~representative to conduct it. If a representative is known when~~ 290
~~the resolution is adopted, the resolution shall provide contact~~ 291
~~information such as the representative's name, address, and~~ 292
~~telephone number.~~ 293

~~The resolution shall include within its procedures a~~ 294
~~requirement that any nonprofit organization desiring to obtain~~ 295
~~donated property under this division shall submit a written~~ 296
~~notice to the board or its representative. The written notice~~ 297
~~shall include Before donating property, the nonprofit~~ 298
~~organization shall provide the board evidence that the~~ 299
~~organization is a nonprofit organization that is located in this~~ 300
~~state and is exempt from federal income taxation pursuant to 26~~ 301
~~U.S.C. 501(a) and (c)(3); a description of the organization's~~ 302
~~primary purpose; a description of the type or types of property~~ 303
~~the organization needs; and the name, address, and telephone~~ 304
~~number of a person designated by the organization's governing~~ 305
~~board to receive donated property and to serve as its agent.~~ 306

~~After adoption of the resolution, the board shall publish,~~ 307
~~in a newspaper of general circulation in the township, notice of~~ 308
~~its intent to donate unneeded, obsolete, or unfit for use~~ 309
~~township property to eligible nonprofit organizations. The~~ 310
~~notice shall include a summary of the information provided in~~ 311
~~the resolution and shall be published at least twice. A similar~~ 312

~~notice also shall be posted continually in the board's office. 313
The board may also cause notice to be inserted in trade papers 314
or other publications designated by it or to be distributed by 315
electronic means, including posting the notice on the board's 316
internet web site. If the board posts the notice on its web 317
site, it may eliminate the second notice otherwise required to 318
be published in a newspaper of general circulation in the 319
township, provided that the first notice published in such 320
newspaper meets all of the following requirements: 321~~

~~(i) It is published at least two weeks before the donation 322
of the property. 323~~

~~(ii) It includes a statement that the notice is posted on 324
the board's internet web site. 325~~

~~(iii) It includes the internet address of the board's 326
internet web site. 327~~

~~(iv) It includes instructions describing how the notice 328
may be accessed on the board's internet web site. 329~~

~~The board or its representatives shall maintain a list of 330
all nonprofit organizations that notify the board or its 331
representative of their desire to obtain donated property under 332
this division and that the board or its representative 333
determines to be eligible, in accordance with the requirements 334
set forth in this section and in the donation program's 335
guidelines and procedures, to receive donated property. 336~~

~~The board or its representative also shall maintain a list 337
of all township property the board finds to be unneeded, 338
obsolete, or unfit for use and to be available for donation 339
under this division. The list shall be posted continually in a 340
conspicuous location in the board's office, and, if the township 341~~

~~maintains a web site on the internet, the list shall be posted 342~~
~~continually at that web site. An item of property on the list 343~~
~~shall be donated to the eligible nonprofit organization that 344~~
~~first declares to the board or its representative its desire to 345~~
~~obtain the item unless the board previously has established, by 346~~
~~resolution, a list of eligible nonprofit organizations that 347~~
~~shall be given priority with respect to the item's donation. 348~~
~~Priority may be given on the basis that the purposes of a 349~~
~~nonprofit organization have a direct relationship to specific 350~~
~~public purposes of programs provided or administered by the 351~~
~~board. A resolution giving priority to certain nonprofit 352~~
~~organizations with respect to the donation of an item of 353~~
~~property shall specify the reasons why the organizations are 354~~
~~given that priority. 355~~

(3) If the board finds, by resolution, that the township 356
has motor vehicles, road machinery, equipment, or tools that are 357
not needed or are unfit for public use, and the board wishes to 358
sell the motor vehicles, road machinery, equipment, or tools to 359
the person or firm from which it proposes to purchase other 360
motor vehicles, road machinery, equipment, or tools, the board 361
may offer to sell the motor vehicles, road machinery, equipment, 362
or tools to that person or firm, and to have the selling price 363
credited to the person or firm against the purchase price of 364
other motor vehicles, road machinery, equipment, or tools. 365

(4) If the board advertises for bids for the sale of new 366
motor vehicles, road machinery, equipment, or tools to the 367
township, it may include in the same advertisement a notice of 368
the willingness of the board to accept bids for the purchase of 369
township-owned motor vehicles, road machinery, equipment, or 370
tools that are obsolete or not needed for public use, and to 371
have the amount of those bids subtracted from the selling price 372

of the new motor vehicles, road machinery, equipment, or tools, 373
as a means of determining the lowest responsible bidder. 374

(5) When a township has title to real property, the board 375
of township trustees, by resolution, may authorize the transfer 376
and conveyance of that property to any other political 377
subdivision of the state upon such terms as are agreed to 378
between the board and the legislative authority of that 379
political subdivision. 380

(6) When a township has title to real property and the 381
board of township trustees wishes to sell or otherwise transfer 382
the property, the board, upon a unanimous vote of its members 383
and by resolution, may authorize the transfer and conveyance of 384
that real property to any person upon whatever terms are agreed 385
to between the board and that person. 386

(7) If the board of township trustees determines that 387
township personal property is not needed for public use, or is 388
obsolete or unfit for the use for which it was acquired, and 389
that the property has no value, the board may discard or salvage 390
that property. 391

(B) When the board has offered property at public auction 392
under this section and has not received an acceptable offer, the 393
board, by resolution, may enter into a contract, without 394
advertising or bidding, for the sale of that property. The 395
resolution shall specify a minimum acceptable price and the 396
minimum acceptable terms for the contract. The minimum 397
acceptable price shall not be lower than the minimum price 398
established for the public auction. 399

(C) Members of the board shall consult with the Ohio 400
ethics commission and comply with the provisions of Chapters 401

102. and 2921. of the Revised Code, with respect to any sale or 402
donation under division (A)(2) of this section to a nonprofit 403
organization of which a township trustee, any member of the 404
township trustee's family, or any business associate of the 405
township trustee is a trustee, officer, board member, or 406
employee. 407

(D) Notwithstanding anything to the contrary in division 408
(A) or (B) of this section and regardless of the property's 409
value, the board may sell personal property, including motor 410
vehicles, road machinery, equipment, tools, or supplies, that is 411
not needed for public use, is obsolete, or is unfit for the use 412
for which it was acquired, by internet auction. The board shall 413
adopt, during each calendar year, a resolution expressing its 414
intent to sell that property by internet auction. The resolution 415
shall include a description of how the auctions will be 416
conducted and shall specify the number of days for bidding on 417
the property, which shall be no less than ten days, including 418
Saturdays, Sundays, and legal holidays. The resolution shall 419
indicate whether the township will conduct the auction or the 420
board will contract with a representative to conduct the auction 421
and shall establish the general terms and conditions of sale. If 422
a representative is known when the resolution is adopted, the 423
resolution shall provide contact information such as the 424
representative's name, address, and telephone number. 425

After adoption of the resolution, the board shall publish, 426
in a newspaper of general circulation in the township, notice of 427
its intent to sell unneeded, obsolete, or unfit-for-use township 428
personal property by internet auction. The notice shall include 429
a summary of the information provided in the resolution and 430
shall be published at least twice. A similar notice also shall 431
be posted continually throughout the calendar year in a 432

conspicuous place in the board's office. The board may also 433
cause notice to be inserted in trade papers or other 434
publications designated by it or to be distributed by electronic 435
means, including posting the notice on the board's internet web 436
site. If the board posts the notice on its web site, it may 437
eliminate the second notice otherwise required to be published 438
in a newspaper of general circulation in the township, provided 439
that the first notice published in such newspaper meets all of 440
the following requirements: 441

(1) It is published at least two weeks before the internet 442
auction begins. 443

(2) It includes a statement that the notice is posted on 444
the board's internet web site. 445

(3) It includes the internet address of the board's 446
internet web site. 447

(4) It includes instructions describing how the notice may 448
be accessed on the board's internet web site. 449

When property is to be sold by internet auction, the board 450
or its representative may establish a minimum price that will be 451
accepted for specific items and may establish any other terms 452
and conditions for the particular sale, including requirements 453
for pick-up or delivery, method of payment, and sales tax. This 454
type of information shall be provided on the internet at the 455
time of the auction and may be provided before that time upon 456
request, after the terms and conditions have been determined by 457
the board or its representative. 458

Sec. 505.266. (A) As used in this section: 459

(1) "Concentrated animal feeding facility" and "major 460
concentrated animal feeding facility" have the same meanings as 461

in section 903.01 of the Revised Code. 462

(2) "Facility" means a proposed new or expanded major 463
concentrated animal feeding facility. 464

(3) "Improvement" means the construction, modification, or 465
both of township infrastructure. 466

(B) A person who proposes to do any of the following shall 467
provide written notification as required under division (C) of 468
this section to the board of township trustees of the township 469
in which a facility is or is to be located: 470

(1) Establish a new major concentrated animal feeding 471
facility; 472

(2) Increase the design capacity of an existing major 473
concentrated animal feeding facility by ten per cent or more in 474
excess of the design capacity set forth in the current permit 475
for construction or modification of the facility or for 476
installation or modification of the disposal system for manure 477
at the facility issued under section 903.02 or division (J) of 478
section 6111.03 of the Revised Code, as applicable; 479

(3) Increase the design capacity of an existing 480
concentrated animal feeding facility by ten per cent or more in 481
excess of the design capacity set forth in the current permit 482
for construction or modification of the facility or for 483
installation or modification of the disposal system for manure 484
at the facility issued under section 903.02 or division (J) of 485
section 6111.03 of the Revised Code, as applicable, and to a 486
design capacity of more than ten times the number of animals 487
specified in any of the categories in division (M) of section 488
903.01 of the Revised Code. 489

(C) The person shall notify the board in writing by 490

certified or ordinary mail of the proposed construction or	491
expansion of the facility and include the following information:	492
(1) The anticipated travel routes of motor vehicles to and	493
from the facility;	494
(2) The anticipated number and weights of motor vehicles	495
traveling to and from the facility.	496
(D) At the request of the board, the county engineer may	497
review the written notification and advise the board on both of	498
the following:	499
(1) Improvements and maintenance of improvements that are	500
reasonably needed in order to accommodate the impact on township	501
infrastructure that is anticipated as a result of the facility,	502
including increased travel or the types of vehicles on township	503
roads;	504
(2) The projected costs of the improvements and	505
maintenance.	506
Not later than ten days after receiving the written	507
notification, the board may request the person to provide	508
additional reasonable and relevant information regarding the	509
impact of the facility on township infrastructure. The person	510
shall provide the information not later than ten days after the	511
request is made.	512
(E) (1) Not later than thirty days after the initial	513
written notification is received by the board, the board shall	514
submit to the person its recommendations, if any, concerning the	515
improvements that will be needed as a result of the facility and	516
the cost of those improvements.	517
(2) Not later than fifteen days after receipt of the	518

board's recommendations, the person shall notify the board 519
either that the person agrees with the recommendations and will 520
implement them or that the person is submitting reasonable 521
alternative recommendations or modifications to the board. If 522
the person agrees with the recommendations, they shall be 523
considered to be the board's final recommendations. 524

(3) If the board receives alternative recommendations or 525
modifications under division (E) (2) of this section, the board 526
shall select final recommendations and submit them to the person 527
not later than thirty days after the receipt of the alternative 528
recommendations or modifications. 529

(F) (1) The board shall prepare a written, dated statement 530
certifying that the written notification required under this 531
section was submitted and that final recommendations were 532
selected regarding needed improvements and the costs of those 533
improvements. The board shall provide the person with the 534
original of the statement so that the person can include it with 535
the application for a permit to install for the facility as 536
required under division (C) (5) of section 903.02 of the Revised 537
Code. The board shall retain a copy of the statement for its 538
records. 539

(2) If the board fails to prepare a written, dated 540
statement in accordance with division (F) (1) of this section 541
within seventy-five days of receiving the initial written 542
notification by certified mail from the person, the person 543
instead shall file with the application for a permit to install 544
for the facility a notarized affidavit declaring that the person 545
has met the criteria established in this section and that a 546
written, dated statement was not received by the person from the 547
board. 548

(G) If the person receives a written, dated statement from 549
the board as provided in division (F)(1) of this section, the 550
person shall construct, modify, and maintain or finance the 551
construction, modification, and maintenance of improvements as 552
provided in the board's final recommendations and with the 553
approval and oversight of the county engineer. If the person 554
fails to do so, the board shall notify the person either by 555
certified mail or, if the board has record of an internet 556
identifier of record associated with the person, by ordinary 557
mail and by that internet identifier of record that the board 558
intends to initiate mediation with the person if the person 559
remains out of compliance with the final recommendations. 560

The board shall allow sufficient time for the person to 561
apply for and proceed to obtain, for the purpose of financing 562
the construction, modification, or maintenance of the 563
improvements, exemptions from taxation under sections 5709.41, 564
5709.63, 5709.632, 5709.73, and 5709.78 of the Revised Code or 565
state or federal grants that may be available. 566

If the person remains out of compliance with the final 567
recommendations, the board may initiate mediation with the 568
person in order to resolve the differences between them. If 569
mediation fails to resolve the differences, the board and the 570
person first shall attempt to resolve the differences through 571
any legal remedies before seeking redress through a court of 572
common pleas. 573

(H) If the person subsequently submits an application 574
under section 903.02 of the Revised Code for a permit to modify 575
the facility, or if the routes of travel to or from the facility 576
change for any reason other than road construction conducted by 577
the township, the board or the person may request that 578

additional information be provided in writing and shall proceed 579
as provided in this section for the notification and 580
recommendation proceedings. 581

(I) As used in this section, "internet identifier of 582
record" has the same meaning as in section 9.312 of the Revised 583
Code. 584

Sec. 505.882. (A) As used in this section: 585

(1) "Challenging provider" means either of the following: 586

(a) A broadband provider that provides tier two broadband 587
service within or directly adjacent to an eligible project that 588
is a broadband expansion project under division (B)(1) of this 589
section; 590

(b) A municipal electric utility that provides tier two 591
broadband service to an area within the eligible project that is 592
a broadband expansion project described under division (B)(1) of 593
this section and that is within the geographic area served by 594
the municipal electric utility. 595

(2) "Eligible project," "tier one area," "tier two 596
broadband service," "program grant," and "unserved area" have 597
the same meanings as in section 122.40 of the Revised Code. 598

(B)(1) A board of township trustees may adopt a resolution 599
to expend general funds to support broadband expansion projects 600
within the unincorporated territory of the township pursuant to 601
this section, if each project meets the definition of an 602
eligible project and has not been awarded a program grant. 603

(2) If the board adopts a resolution under division (B)(1) 604
of this section, the board shall also establish requirements and 605
a process for awarding the funds to broadband expansion projects 606

and administering the challenge process described in divisions 607
(C) to (G) of this section. 608

(C) (1) A challenging provider may challenge, in writing, 609
the expending of township general funds to support broadband 610
expansion projects not later than thirty days after a resolution 611
is passed to expend general funds for such purpose. 612

(2) The challenging provider shall provide, by certified 613
mail, a written copy of the challenge to the board of township 614
trustees and to the broadband provider whose broadband expansion 615
project is subject to the challenge. The copy provided to the 616
board may include any information the challenging provider 617
considers to be proprietary or a trade secret. Proprietary 618
information or trade secrets may be redacted from the copy 619
provided to the broadband provider whose broadband expansion 620
project is subject to the challenge. 621

(D) To successfully challenge a broadband expansion 622
project, a challenging provider shall provide sufficient 623
evidence to the board of township trustees demonstrating that 624
all or part of the project is ineligible. The challenge shall, 625
at minimum, include the following information: 626

(1) Sufficient evidence disputing that the broadband 627
expansion project contains unserved or tier one areas; 628

(2) Sufficient evidence attesting to the challenging 629
provider's existing or planned offering of tier two broadband 630
service to all or part of the broadband expansion project, which 631
evidence shall include the following: 632

(a) With regard to existing tier two broadband service, a 633
signed, notarized statement submitted by the challenging 634
provider that sufficiently identifies the part of the broadband 635

expansion project to which the challenging provider offers 636
broadband service; 637

(b) With regard to the planned provision of tier two 638
broadband service by a challenging provider, both of the 639
following: 640

(i) A signed, notarized statement submitted by the 641
challenging provider that sufficiently identifies the part of 642
the broadband expansion project to which the challenging 643
provider will offer broadband service; 644

(ii) A summary of the construction efforts that includes 645
the dates when tier two broadband construction is expected to be 646
completed and when tier two broadband service will first be 647
offered to the part of the broadband expansion project being 648
challenged. 649

(E) To demonstrate that all or part of a broadband 650
expansion project is ineligible, a challenging provider may 651
present shapefile data, residential addresses, maps, or similar 652
geographic details. Census block or census tract level data 653
shall not be acceptable as evidence of ineligibility of all or 654
part of a project. 655

(F) Not later than thirty days after receipt of a 656
challenge, the board of township trustees may do any of the 657
following: 658

(1) Suspend the use of general funds for broadband 659
expansion projects subject to the challenge under this section; 660

(2) Reject the challenge, approve the use of funds, and 661
proceed with the broadband expansion project by the broadband 662
provider whose project was subject to the challenge; 663

(3) Accept in part and reject in part the challenge, and 664
then approve the use of funds for a modified broadband expansion 665
project that includes some but not all of the locations 666
initially proposed for the broadband expansion project. 667

(G) The board of township trustees, by certified mail or 668
electronic mail, shall provide a copy of its decision both to 669
the challenging provider and to the broadband provider whose 670
broadband expansion project was subject to the challenge. The 671
decision shall be considered final, and further challenges are 672
prohibited. 673

Sec. 507.02. When the office of township fiscal officer 674
becomes vacant, or when a township fiscal officer is unable to 675
carry out the duties of office because of illness, because of 676
entering the military service of the United States, because of a 677
court ordered suspension as provided for under section 507.13 of 678
the Revised Code, or because the fiscal officer is otherwise 679
incapacitated or disqualified, the board of township trustees 680
shall appoint a deputy fiscal officer, who shall have full power 681
to discharge the duties of the office. The deputy fiscal officer 682
shall serve during the period of time the fiscal officer is 683
absent or incapacitated, or until a successor fiscal officer is 684
elected and qualified as provided in section 503.24 of the 685
Revised Code. Except as otherwise provided in section 3.061 of 686
the Revised Code, before entering on the discharge of official 687
duties, the deputy fiscal officer shall give bond, for the 688
faithful discharge of official duties, as required under section 689
507.03 of the Revised Code. The board shall, by resolution, 690
adjust and determine the compensation of the fiscal officer and 691
deputy fiscal officer. The total compensation of both the fiscal 692
officer and any deputy fiscal officer shall not exceed the sums 693
fixed by section 507.09 of the Revised Code in any one year. 694

Sec. 507.021. (A) The township fiscal officer may hire and 695
appoint one or more persons as the fiscal officer finds 696
necessary to provide assistance to the township fiscal officer 697
or deputy fiscal officer. The township fiscal officer may set 698
the compensation of those persons subject to division (B) of 699
this section. Those persons shall serve at the pleasure of the 700
township fiscal officer or, in the absence of the township 701
fiscal officer, the deputy fiscal officer. The township fiscal 702
officer may delegate to an assistant any of the duties the 703
fiscal officer is otherwise required to perform. The appointment 704
of assistants under this section does not relieve the township 705
fiscal officer of responsibility to discharge the duties of the 706
office but shall serve to provide assistance to the fiscal 707
officer in performing those duties. 708

(B) The compensation of an assistant appointed under this 709
section shall be included in the estimate of contemplated 710
expenditures for the township fiscal officer's office that is 711
submitted to the board of township trustees for approval as 712
provided in section 5705.28 of the Revised Code or in an 713
appropriation measure passed under section 5705.38 of the 714
Revised Code. 715

(C) Except as otherwise provided in section 3.061 of the 716
Revised Code, before serving, an assistant to the township 717
fiscal officer shall give bond for the faithful discharge of the 718
duties of the office as may be delegated by the fiscal officer. 719
The bond shall be payable to the board of township trustees and 720
shall be for the same sum as required under section 507.03 of 721
the Revised Code for the township fiscal officer, with sureties 722
approved by the board, and conditioned for the faithful 723
performance of duties delegated by the fiscal officer. The bond 724
shall be recorded by the township fiscal officer, filed with the 725

county treasurer, and carefully preserved. 726

Sec. 519.213. (A) As used in this section, ~~"small~~: 727

(1) "Small wind farm" means wind turbines and associated 728
facilities that are not subject to the jurisdiction of the power 729
siting board under sections 4906.20 and 4906.201 of the Revised 730
Code. 731

(2) "Small solar facility" means solar panels and 732
associated facilities with a single interconnection to the 733
electrical grid and designed for, or capable of, operation at an 734
aggregate capacity of less than fifty megawatts. 735

(B) Notwithstanding division (A) of section 519.211 of the 736
Revised Code, sections 519.02 to 519.25 of the Revised Code 737
confer power on a board of township trustees or board of zoning 738
appeals with respect to the location, erection, construction, 739
reconstruction, change, alteration, maintenance, removal, use, 740
or enlargement of any small wind farm or small solar facility, 741
whether publicly or privately owned, or the use of land for that 742
purpose, ~~which~~. With regard to a small wind farm, the 743
regulations may be more strict than the regulations prescribed 744
in rules adopted under division (B) (2) of section 4906.20 of the 745
Revised Code. 746

(C) The designation under this section of a small wind 747
farm or a small solar facility as a public utility for purposes 748
of sections 519.02 to 519.25 of the Revised Code shall not 749
affect the classification of a small wind farm, a small solar 750
facility, or any other public utility for purposes of state or 751
local taxation. 752

(D) Nothing in division (C) of this section shall be 753
construed as affecting the classification of a 754

telecommunications tower as defined in division (B) or (E) of 755
section 519.211 of the Revised Code or any other public utility 756
for purposes of state and local taxation. 757

Sec. 713.081. (A) As used in this section, ~~"small":~~ 758

(1) "Small wind farm" means wind turbines and associated 759
facilities that are not subject to the jurisdiction of the power 760
siting board under sections 4906.20 and 4906.201 of the Revised 761
Code. 762

(2) "Small solar facility" means solar panels and 763
associated facilities with a single interconnection to the 764
electrical grid and designed for, or capable of, operation at an 765
aggregate capacity of less than fifty megawatts. 766

(B) Sections 713.06 to 713.15 of the Revised Code confer 767
power on the legislative authority of a municipal corporation 768
with respect to the location, erection, construction, 769
reconstruction, change, alteration, maintenance, removal, use, 770
or enlargement of any small wind farm or small solar facility as 771
a public utility, whether publicly or privately owned, or the 772
use of land for that purpose, ~~which~~. With regard to a small 773
wind farm, the regulations may be more strict than the 774
regulations prescribed in rules adopted under division (B) (2) of 775
section 4906.20 of the Revised Code. 776

(C) The designation under this section of a small wind 777
farm or a small solar facility as a public utility for purposes 778
of sections 713.06 to 713.15 of the Revised Code shall not 779
affect the classification of a small wind farm, a small solar 780
facility, or any other public utility for purposes of state or 781
local taxation. 782

Sec. 4113.52. "(A) (1) (a) If an employee becomes aware in 783

the course of the employee's employment of a violation of any 784
state or federal statute or any ordinance or regulation of a 785
political subdivision that the employee's employer has authority 786
to correct, and the employee reasonably believes that the 787
violation is a criminal offense that is likely to cause an 788
imminent risk of physical harm to persons or a hazard to public 789
health or safety, a felony, or an improper solicitation for a 790
contribution, the employee orally shall notify the employee's 791
supervisor or other responsible officer of the employee's 792
employer of the violation and subsequently shall file with that 793
supervisor or officer a written report that provides sufficient 794
detail to identify and describe the violation. If the employer 795
does not correct the violation or make a reasonable and good 796
faith effort to correct the violation within twenty-four hours 797
after the oral notification or the receipt of the report, 798
whichever is earlier, the employee may file a written report 799
that provides sufficient detail to identify and describe the 800
violation with the prosecuting authority of the county or 801
municipal corporation where the violation occurred, with a peace 802
officer, with the inspector general if the violation is within 803
the inspector general's jurisdiction, with the auditor of 804
state's fraud-reporting system under section 117.103 of the 805
Revised Code if applicable, or with any other appropriate public 806
official or agency that has regulatory authority over the 807
employer and the industry, trade, or business in which the 808
employer is engaged. 809

(b) If an employee makes a report under division (A) (1) (a) 810
of this section, the employer, within twenty-four hours after 811
the oral notification was made or the report was received or by 812
the close of business on the next regular business day following 813
the day on which the oral notification was made or the report 814

was received, whichever is later, shall notify the employee, in 815
writing, of any effort of the employer to correct the alleged 816
violation or hazard or of the absence of the alleged violation 817
or hazard. 818

(2) If an employee becomes aware in the course of the 819
employee's employment of a violation of chapter 3704., 3734., 820
6109., or 6111. of the Revised Code that is a criminal offense, 821
the employee directly may notify, either orally or in writing, 822
any appropriate public official or agency that has regulatory 823
authority over the employer and the industry, trade, or business 824
in which the employer is engaged. 825

(3) If an employee becomes aware in the course of the 826
employee's employment of a violation by a fellow employee of any 827
state or federal statute, any ordinance or regulation of a 828
political subdivision, or any work rule or company policy of the 829
employee's employer and the employee reasonably believes that 830
the violation is a criminal offense that is likely to cause an 831
imminent risk of physical harm to persons or a hazard to public 832
health or safety, a felony, or an improper solicitation for a 833
contribution, the employee orally shall notify the employee's 834
supervisor or other responsible officer of the employee's 835
employer of the violation and subsequently shall file with that 836
supervisor or officer a written report that provides sufficient 837
detail to identify and describe the violation. 838

(B) Except as otherwise provided in division (C) of this 839
section, no employer shall take any disciplinary or retaliatory 840
action against an employee for making any report authorized by 841
division (A)(1) or (2) of this section, or as a result of the 842
employee's having made any inquiry or taken any other action to 843
ensure the accuracy of any information reported under either 844

such division. No employer shall take any disciplinary or 845
retaliatory action against an employee for making any report 846
authorized by division (A) (3) of this section if the employee 847
made a reasonable and good faith effort to determine the 848
accuracy of any information so reported, or as a result of the 849
employee's having made any inquiry or taken any other action to 850
ensure the accuracy of any information reported under that 851
division. For purposes of this division, disciplinary or 852
retaliatory action by the employer includes, without limitation, 853
doing any of the following: 854

(1) Removing or suspending the employee from employment; 855

(2) Withholding from the employee salary increases or 856
employee benefits to which the employee is otherwise entitled; 857

(3) Transferring or reassigning the employee; 858

(4) Denying the employee a promotion that otherwise would 859
have been received; 860

(5) Reducing the employee in pay or position. 861

(C) An employee shall make a reasonable and good faith 862
effort to determine the accuracy of any information reported 863
under division (A) (1) or (2) of this section. If the employee 864
who makes a report under either division fails to make such an 865
effort, the employee may be subject to disciplinary action by 866
the employee's employer, including suspension or removal, for 867
reporting information without a reasonable basis to do so under 868
division (A) (1) or (2) of this section. 869

(D) If an employer takes any disciplinary or retaliatory 870
action against an employee as a result of the employee's having 871
filed a report under division (A) of this section, the employee 872
may bring a civil action for appropriate injunctive relief or 873

for the remedies set forth in division (E) of this section, or 874
both, within one hundred eighty days after the date the 875
disciplinary or retaliatory action was taken, in a court of 876
common pleas in accordance with the Rules of Civil Procedure. A 877
civil action under this division is not available to an employee 878
as a remedy for any disciplinary or retaliatory action taken by 879
an appointing authority against the employee as a result of the 880
employee's having filed a report under division (A) of section 881
124.341 of the Revised Code. 882

(E) The court, in rendering a judgment for the employee in 883
an action brought pursuant to division (D) of this section, may 884
order, as it determines appropriate, reinstatement of the 885
employee to the same position that the employee held at the time 886
of the disciplinary or retaliatory action and at the same site 887
of employment or to a comparable position at that site, the 888
payment of back wages, full reinstatement of fringe benefits and 889
seniority rights, or any combination of these remedies. The 890
court also may award the prevailing party all or a portion of 891
the costs of litigation and, if the employee who brought the 892
action prevails in the action, may award the prevailing employee 893
reasonable attorney's fees, witness fees, and fees for experts 894
who testify at trial, in an amount the court determines 895
appropriate. If the court determines that an employer 896
deliberately has violated division (B) of this section, the 897
court, in making an award of back pay, may include interest at 898
the rate specified in section 1343.03 of the Revised Code. 899

(F) Any report filed with the inspector general under this 900
section shall be filed as a complaint in accordance with section 901
121.46 of the Revised Code. 902

(G) As used in this section: 903

(1) "Contribution" has the same meaning as in section 3517.01 of the Revised Code. 904
905

(2) "Improper solicitation for a contribution" means a solicitation for a contribution that satisfies all of the following: 906
907
908

(a) The solicitation violates division (B), (C), or (D) of section 3517.092 of the Revised Code; 909
910

(b) The solicitation is made in person by a public official or by an employee who has a supervisory role within the public office; 911
912
913

(c) The public official or employee knowingly made the solicitation, and the solicitation violates division (B), (C), or (D) of section 3517.092 of the Revised Code; 914
915
916

(d) The employee reporting the solicitation is an employee of the same public office as the public official or the employee with the supervisory role who is making the solicitation. 917
918
919

Sec. 5709.41. (A) As used in this section: 920

(1) "Business day" means a day of the week excluding Saturday, Sunday, and a legal holiday as defined under section 1.14 of the Revised Code. 921
922
923

(2) "Improvement" means the increase in assessed value of any parcel of property subsequent to the acquisition of the parcel by a municipal corporation engaged in urban redevelopment or by a township engaged in redevelopment. 924
925
926
927

(B) The legislative authority of a municipal corporation or township, by ordinance or resolution, may declare to be a public purpose any improvement to a parcel of real property if both of the following apply: 928
929
930
931

(1) The municipal corporation or township held fee title 932
to the parcel prior to the adoption of the ordinance or 933
resolution; 934

(2) The parcel is leased, or the fee of the parcel is 935
conveyed, to any person either before or after adoption of the 936
ordinance or resolution. 937

Improvements used or to be used for residential purposes 938
may be declared a public purpose under this section only if the 939
parcel is located in a blighted area of an impacted city, in the 940
case of a municipal corporation, or in a blighted area, in the 941
case of a township, as those terms are defined in section 942
1728.01 of the Revised Code. For this purpose, "parcel that is 943
used or to be used for residential purposes" means a parcel 944
that, as improved, is used or to be used for purposes that would 945
cause the tax commissioner to classify the parcel as residential 946
property in accordance with rules adopted by the commissioner 947
under section 5713.041 of the Revised Code. 948

(C) Except as otherwise provided in division (C) (1), (2), 949
or (3) of this section, not more than seventy-five per cent of 950
an improvement thus declared to be a public purpose may be 951
exempted from real property taxation. The ordinance or 952
resolution shall specify the percentage of the improvement to be 953
exempted from taxation. If a parcel is located in a new 954
community district in which the new community authority imposes 955
a community development charge on the basis of rentals received 956
from leases of real property as described in division (L) (2) of 957
section 349.01 of the Revised Code, the parcel may not be 958
exempted from taxation under this section. 959

(1) If the ordinance or resolution declaring improvements 960
to a parcel to be a public purpose specifies that payments in 961

lieu of taxes provided for in section 5709.42 or 5709.74 of the Revised Code shall be paid to the city, local, or exempted village school district in which the parcel is located in the amount of the taxes that would have been payable to the school district if the improvements had not been exempted from taxation, the percentage of the improvement that may be exempted from taxation may exceed seventy-five per cent, and the exemption may be granted for up to thirty years, without the approval of the board of education as otherwise required under division (C) (2) of this section.

(2) Improvements may be exempted from taxation for up to ten years or, with the approval of the board of education of the city, local, or exempted village school district within the territory of which the improvements are or will be located, for up to thirty years. The percentage of the improvement exempted from taxation may, with such approval, exceed seventy-five per cent, but shall not exceed one hundred per cent. Not later than forty-five business days prior to adopting an ordinance or resolution under this section, the legislative authority shall deliver to the board of education a notice stating its intent to declare improvements to be a public purpose under this section. The notice shall describe the parcel and the improvements, provide an estimate of the true value in money of the improvements, specify the period for which the improvements would be exempted from taxation and the percentage of the improvements that would be exempted, and indicate the date on which the legislative authority intends to adopt the ordinance or resolution. The board of education, by resolution adopted by a majority of the board, may approve the exemption for the period or for the exemption percentage specified in the notice, may disapprove the exemption for the number of years in excess

of ten, may disapprove the exemption for the percentage of the 993
improvements to be exempted in excess of seventy-five per cent, 994
or both, or may approve the exemption on the condition that the 995
legislative authority and the board negotiate an agreement 996
providing for compensation to the school district equal in value 997
to a percentage of the amount of taxes exempted in the eleventh 998
and subsequent years of the exemption period, or, in the case of 999
exemption percentages in excess of seventy-five per cent, 1000
compensation equal in value to a percentage of the taxes that 1001
would be payable on the portion of the improvement in excess of 1002
seventy-five per cent were that portion to be subject to 1003
taxation. The board of education shall certify its resolution to 1004
the legislative authority not later than fourteen days prior to 1005
the date the legislative authority intends to adopt the 1006
ordinance or resolution as indicated in the notice. If the board 1007
of education approves the exemption on the condition that a 1008
compensation agreement be negotiated, the board in its 1009
resolution shall propose a compensation percentage. If the board 1010
of education and the legislative authority negotiate a mutually 1011
acceptable compensation agreement, the ordinance or resolution 1012
may declare the improvements a public purpose for the number of 1013
years specified in the ordinance or resolution or, in the case 1014
of exemption percentages in excess of seventy-five per cent, for 1015
the exemption percentage specified in the ordinance or 1016
resolution. In either case, if the board and the legislative 1017
authority fail to negotiate a mutually acceptable compensation 1018
agreement, the ordinance or resolution may declare the 1019
improvements a public purpose for not more than ten years, but 1020
shall not exempt more than seventy-five per cent of the 1021
improvements from taxation. If the board fails to certify a 1022
resolution to the legislative authority within the time 1023
prescribed by this division, the legislative authority thereupon 1024

may adopt the ordinance or resolution and may declare the 1025
improvements a public purpose for up to thirty years. The 1026
legislative authority may adopt the ordinance or resolution at 1027
any time after the board of education certifies its resolution 1028
approving the exemption to the legislative authority, or, if the 1029
board approves the exemption on the condition that a mutually 1030
acceptable compensation agreement be negotiated, at any time 1031
after the compensation agreement is agreed to by the board and 1032
the legislative authority. If a mutually acceptable compensation 1033
agreement is negotiated between the legislative authority and 1034
the board, including agreements for payments in lieu of taxes 1035
under section 5709.42 or 5709.74 of the Revised Code, the 1036
legislative authority shall compensate the joint vocational 1037
school district within the territory of which the improvements 1038
are or will be located at the same rate and under the same terms 1039
received by the city, local, or exempted village school 1040
district. 1041

(3) If a board of education has adopted a resolution 1042
waiving its right to approve exemptions from taxation and the 1043
resolution remains in effect, approval of exemptions by the 1044
board is not required under this division. If a board of 1045
education has adopted a resolution allowing a legislative 1046
authority to deliver the notice required under this division 1047
fewer than forty-five business days prior to the legislative 1048
authority's adoption of the ordinance or resolution, the 1049
legislative authority shall deliver the notice to the board not 1050
later than the number of days prior to such adoption as 1051
prescribed by the board in its resolution. If a board of 1052
education adopts a resolution waiving its right to approve 1053
exemptions or shortening the notification period, the board 1054
shall certify a copy of the resolution to the legislative 1055

authority. If the board of education rescinds such a resolution, 1056
it shall certify notice of the rescission to the legislative 1057
authority. 1058

(4) If the legislative authority is not required by 1059
division (C) (1), (2), or (3) of this section to notify the board 1060
of education of the legislative authority's intent to declare 1061
improvements to be a public purpose, the legislative authority 1062
shall comply with the notice requirements imposed under section 1063
5709.83 of the Revised Code, unless the board has adopted a 1064
resolution under that section waiving its right to receive such 1065
a notice. 1066

(5) Nothing in division (C) of this section prohibits the 1067
legislative authority of a municipal corporation or township 1068
from amending the ordinance or resolution under section 5709.51 1069
of the Revised Code to extend the term of the exemption. 1070

(D) An exemption granted under this section commences with 1071
the tax year specified in the ordinance or resolution so long as 1072
the year specified in the ordinance or resolution commences 1073
after the effective date of the ordinance or resolution. If the 1074
ordinance or resolution specifies a year commencing before the 1075
effective date of the ordinance or resolution or specifies no 1076
year, the exemption commences with the tax year in which an 1077
exempted improvement first appears on the tax list and that 1078
commences after the effective date of the ordinance or 1079
resolution. In lieu of stating a specific year, the ordinance or 1080
resolution may provide that the exemption commences in the tax 1081
year in which the value of an improvement exceeds a specified 1082
amount or in which the construction of one or more improvements 1083
is completed, provided that such tax year commences after the 1084
effective date of the ordinance or resolution. In lieu of 1085

stating a specific year, the ordinance or resolution may allow 1086
for the exemption to commence in different tax years on a 1087
parcel-by-parcel basis, with a separate exemption term specified 1088
for each parcel. The exemption ends on the date specified in the 1089
ordinance or resolution as the date the improvement ceases to be 1090
a public purpose. The exemption shall be claimed and allowed in 1091
the same or a similar manner as in the case of other real 1092
property exemptions. If an exemption status changes during a tax 1093
year, the procedure for the apportionment of the taxes for that 1094
year is the same as in the case of other changes in tax 1095
exemption status during the year. 1096

(E) A municipal corporation or township, not later than 1097
fifteen days after the adoption of an ordinance or resolution 1098
granting a tax exemption under this section, shall submit to the 1099
director of development a copy of the ordinance or resolution. 1100
On or before the thirty-first day of March each year, the 1101
municipal corporation or township shall submit a status report 1102
to the director of development outlining the progress of the 1103
project during each year that the exemption remains in effect. 1104

Sec. 5709.74. (A) A township that has declared an 1105
improvement to be a public purpose under section 5709.41 or 1106
5709.73 of the Revised Code may require the owner of the parcel 1107
to make annual service payments in lieu of taxes to the county 1108
treasurer on or before the final dates for payment of real 1109
property taxes. Each payment shall be charged and collected in 1110
the same manner and in the same amount as the real property 1111
taxes that would have been charged and payable against any 1112
improvement made on the parcel if it were not exempt from 1113
taxation. If any reduction in the levies otherwise applicable to 1114
the exempt property is made by the county budget commission 1115
under section 5705.31 of the Revised Code, the amount of the 1116

service payment in lieu of taxes shall be calculated as if a 1117
reduction in levies had not been made. A township shall not 1118
require an owner to make annual service payments in lieu of 1119
taxes pursuant to this section after the date on which the 1120
township has been paid back in full for the public 1121
infrastructure improvements made pursuant to sections 5709.73 to 1122
5709.75 of the Revised Code. 1123

(B) Moneys collected as service payments in lieu of taxes 1124
shall be distributed at the same time and in the same manner as 1125
real property tax payments. However, subject to division (C) of 1126
this section or section 5709.913 of the Revised Code, the entire 1127
amount so collected shall be distributed to the township in 1128
which the improvement is located. If a parcel upon which moneys 1129
are collected as service payments in lieu of taxes is annexed to 1130
a municipal corporation, the service payments shall continue to 1131
be collected and distributed to the township in which the parcel 1132
was located before its annexation until the township is paid 1133
back in full for the cost of any public infrastructure 1134
improvements it made on the parcel. The treasurer shall maintain 1135
a record of the service payments in lieu of taxes made from 1136
property in each township. 1137

(C) If annual service payments in lieu of taxes are 1138
required under this section, the county treasurer shall 1139
distribute to the appropriate taxing authorities the portion of 1140
the service payments that represent payments required under 1141
division (F) of section 5709.73 of the Revised Code. 1142

(D) Nothing in this section or section 5709.41 or 5709.73 1143
of the Revised Code affects the taxes levied against that 1144
portion of the value of any parcel of property that is not 1145
exempt from taxation. 1146

Sec. 5709.75. (A) Any township that ~~receives service~~ 1147
~~payments in lieu of taxes under section 5709.74 of the Revised~~ 1148
~~Code grants a tax exemption under section 5709.73 of the Revised~~ 1149
Code shall establish a township public improvement tax increment 1150
equivalent fund into which these shall be deposited service 1151
payments shall be deposited in lieu of taxes distributed to the 1152
township under section 5709.74 of the Revised Code. If the board 1153
of township trustees has adopted a resolution under division (C) 1154
of section 5709.73 of the Revised Code, the township shall 1155
establish at least one account in that fund with respect to 1156
resolutions adopted under division (B) of that section, and one 1157
account with respect to each incentive district created by a 1158
resolution adopted under division (C) of that section. If a 1159
resolution adopted under division (C) of section 5709.73 of the 1160
Revised Code also authorizes the use of service payments for 1161
housing renovations within the incentive district, the township 1162
shall establish separate accounts for the service payments 1163
designated for public infrastructure improvements and for the 1164
service payments authorized for the purpose of housing 1165
renovations. 1166

~~(B)~~ Except as otherwise provided in division (C) or (D) of 1167
this section, money deposited in an account of the township 1168
public improvement tax increment equivalent fund shall be used 1169
by the township to pay the costs of public infrastructure 1170
improvements designated in or the housing renovations authorized 1171
by the resolution with respect to which the account is 1172
established, including any interest on and principal of the 1173
notes; in the case of an account established with respect to a 1174
resolution adopted under division (C) of that section, money in 1175
the account shall be used to finance the public infrastructure 1176
improvements designated, or the housing renovations authorized, 1177

for each incentive district created in the resolution. Money in 1178
an account shall not be used to finance or support housing 1179
renovations that take place after the incentive district has 1180
expired. 1181

(B) A township may, by resolution, establish a 1182
redevelopment tax increment equivalent fund, into which shall be 1183
deposited service payments in lieu of taxes distributed to the 1184
township by the county treasurer as provided in section 5709.74 1185
of the Revised Code for improvements exempt from taxation 1186
pursuant to an ordinance adopted under section 5709.41 of the 1187
Revised Code. Moneys deposited in the redevelopment tax 1188
increment equivalent fund shall be used for such purposes as are 1189
authorized in the resolution establishing the fund. 1190

(C) (1) (a) A township may distribute money in ~~such an~~ 1191
~~account~~ the township public improvement tax increment equivalent 1192
fund or redevelopment tax increment equivalent fund to any 1193
school district in which the exempt property is located in an 1194
amount not to exceed the amount of real property taxes that such 1195
school district would have received from the improvement if it 1196
were not exempt from taxation. The resolution establishing the 1197
fund shall set forth the percentage of such maximum amount that 1198
will be distributed to any affected school district. 1199

(b) A township also may distribute money in ~~such an~~ 1200
~~account~~ either fund as follows: 1201

(i) To a board of county commissioners, in the amount that 1202
is owed to the board pursuant to division (E) of section 5709.73 1203
of the Revised Code; 1204

(ii) To a county in accordance with section 5709.913 of 1205
the Revised Code. 1206

(2) Money from an account in a township public improvement 1207
tax increment equivalent fund or from a redevelopment tax 1208
increment equivalent fund may be distributed under division (C) 1209
(1) (b) of this section, regardless of the date a resolution was 1210
adopted under section 5709.73 of the Revised Code that prompted 1211
the establishment of the account, even if the resolution was 1212
adopted prior to March 30, 2006. 1213

(D) A board of township trustees that adopted a resolution 1214
under section 5709.73 of the Revised Code and that, with respect 1215
to property exempted under such a resolution, is party to a 1216
hold-harmless or service agreement, may appropriate and expend 1217
unencumbered money in the fund to pay current public safety 1218
expenses of the township. A township appropriating and expending 1219
money under this division shall reimburse the fund for the sum 1220
so appropriated and expended not later than the day the 1221
exemption granted under the resolution expires. For the purposes 1222
of this division, a "hold-harmless agreement" is an agreement 1223
with the board of education of a city, local, or exempted 1224
village school district under which the board of township 1225
trustees agrees to compensate the school district for one 1226
hundred per cent of the tax revenue the school district would 1227
have received from improvements to parcels designated in the 1228
resolution were it not for the exemption granted by the 1229
resolution. 1230

(E) A board of township trustees that adopted a resolution 1231
under section 5709.73 of the Revised Code prior to July 21, 1232
1994, and that, with respect to property exempted under such 1233
resolution, is a party to a hold-harmless or service agreement 1234
with a board of education of a city, local, or exempted village 1235
school district, within the territory of which such property is 1236
located, may appropriate and expend unencumbered money in the 1237

fund to pay current expenses for the continued maintenance of 1238
public improvements or public infrastructure improvements 1239
designated in that resolution, as such resolution has been 1240
amended under division (K) of section 5709.73 of the Revised 1241
Code. 1242

(F) Any unencumbered money remaining in the township 1243
public improvement tax increment equivalent fund or an account 1244
of that fund, or in the redevelopment tax increment equivalent 1245
fund, upon dissolution of the account or fund shall be 1246
transferred to the general fund of the township. 1247

Sec. 5709.78. (A) A board of county commissioners may, by 1248
resolution, declare improvements to certain parcels of real 1249
property located in the unincorporated territory of the county 1250
to be a public purpose. Except as otherwise provided under 1251
division (C) of this section or section 5709.51 of the Revised 1252
Code, not more than seventy-five per cent of an improvement thus 1253
declared to be a public purpose may be exempted from real 1254
property taxation, for a period of not more than ten years. The 1255
resolution shall specify the percentage of the improvement to be 1256
exempted and the life of the exemption. 1257

A resolution adopted under this division shall designate 1258
the specific public infrastructure improvements made, to be 1259
made, or in the process of being made by the county that 1260
directly benefit, or that once made will directly benefit, the 1261
parcels for which improvements are declared to be a public 1262
purpose. The service payments provided for in section 5709.79 of 1263
the Revised Code shall be used to finance the public 1264
infrastructure improvements designated in the resolution, or as 1265
provided in section 5709.80 of the Revised Code. 1266

(B) (1) A board of county commissioners may adopt a 1267

resolution creating an incentive district and declaring 1268
improvements to parcels within the district to be a public 1269
purpose and, except as provided in division (B)(2) of this 1270
section, exempt from taxation as provided in this section, but 1271
no board of county commissioners of a county that has a 1272
population that exceeds twenty-five thousand, as shown by the 1273
most recent federal decennial census, shall adopt a resolution 1274
that creates an incentive district if the sum of the taxable 1275
value of real property in the proposed district for the 1276
preceding tax year and the taxable value of all real property in 1277
the county that would have been taxable in the preceding year 1278
were it not for the fact that the property was in an existing 1279
incentive district and therefore exempt from taxation exceeds 1280
twenty-five per cent of the taxable value of real property in 1281
the county for the preceding tax year. The district shall be 1282
located within the unincorporated territory of the county and 1283
shall not include any territory that is included within a 1284
district created under division (C) of section 5709.73 of the 1285
Revised Code. The resolution shall delineate the boundary of the 1286
proposed district and specifically identify each parcel within 1287
the district. A proposed district may not include any parcel 1288
that is or has been exempted from taxation under division (A) of 1289
this section or that is or has been within another district 1290
created under this division. A resolution may create more than 1291
one such district, and more than one resolution may be adopted 1292
under division (B)(1) of this section. 1293

(2) (a) Not later than thirty days prior to adopting a 1294
resolution under division (B)(1) of this section, if the county 1295
intends to apply for exemptions from taxation under section 1296
5709.911 of the Revised Code on behalf of owners of real 1297
property located within the proposed incentive district, the 1298

board of county commissioners shall conduct a public hearing on 1299
the proposed resolution. Not later than thirty days prior to the 1300
public hearing, the board shall give notice of the public 1301
hearing and the proposed resolution by first class mail to every 1302
real property owner whose property is located within the 1303
boundaries of the proposed incentive district that is the 1304
subject of the proposed resolution. The board also shall provide 1305
the notice by first class mail to the clerk of each township in 1306
which the proposed incentive district will be located. The 1307
notice shall include a map of the proposed incentive district on 1308
which the board of county commissioners shall have delineated an 1309
overlay. The notice shall inform property owners of the owner's 1310
right to exclude the owner's property from the incentive 1311
district if both of the following conditions are met: 1312

(i) The owner's entire parcel of property will not be 1313
located within the overlay. 1314

(ii) The owner has submitted a statement to the board of 1315
township trustees of the township in which the parcel is located 1316
indicating the owner's intent to seek a tax exemption for 1317
improvements to the owner's parcel under section 5709.41 or 1318
division (B) or (C) of section 5709.73 of the Revised Code 1319
within the next five years. 1320

When both of the preceding conditions are met, the owner 1321
may exclude the owner's property from the incentive district by 1322
submitting a written response in accordance with division (B) (2) 1323
(b) of this section. The notice also shall include information 1324
detailing the required contents of the response, the address to 1325
which the response may be mailed, and the deadline for 1326
submitting the response. 1327

(b) Any owner of real property located within the 1328

boundaries of an incentive district proposed under division (B) 1329
(1) of this section who meets the conditions specified in 1330
divisions (B) (2) (a) (i) and (ii) of this section may exclude the 1331
property from the proposed incentive district by submitting a 1332
written response to the board not later than forty-five days 1333
after the postmark date on the notice required under division 1334
(B) (2) (a) of this section. The response shall include a copy of 1335
the statement submitted under division (B) (2) (a) (ii) of this 1336
section. The response shall be sent by first class mail or 1337
delivered in person at a public hearing held by the board under 1338
division (B) (2) (a) of this section. The response shall conform 1339
to any content requirements that may be established by the board 1340
and included in the notice provided under division (B) (2) (a) of 1341
this section. In the response, property owners may identify a 1342
parcel by street address, by the manner in which it is 1343
identified in the resolution, or by other means allowing the 1344
identity of the parcel to be ascertained. 1345

(c) Before adopting a resolution under division (B) (1) of 1346
this section, the board shall amend the resolution to exclude 1347
any parcel for which a written response has been submitted under 1348
division (B) (2) (b) of this section. A county shall not apply for 1349
exemptions from taxation under section 5709.911 of the Revised 1350
Code for any such parcel, and service payments may not be 1351
required from the owner of the parcel. Improvements to a parcel 1352
excluded from an incentive district under this division may be 1353
exempted from taxation under division (A) of this section 1354
pursuant to a resolution adopted under that division or under 1355
any other section of the Revised Code under which the parcel 1356
qualifies. 1357

(3) (a) A resolution adopted under division (B) (1) of this 1358
section shall specify the life of the incentive district and the 1359

percentage of the improvements to be exempted, shall designate 1360
the public infrastructure improvements made, to be made, or in 1361
the process of being made, that benefit or serve, or, once made, 1362
will benefit or serve parcels in the district. The resolution 1363
also shall identify one or more specific projects being, or to 1364
be, undertaken in the district that place additional demand on 1365
the public infrastructure improvements designated in the 1366
resolution. The project identified may, but need not be, the 1367
project under division (B) (3) (b) of this section that places 1368
real property in use for commercial or industrial purposes. 1369

A resolution adopted under division (B) (1) of this section 1370
on or after March 30, 2006, shall not designate police or fire 1371
equipment as public infrastructure improvements, and no service 1372
payment provided for in section 5709.79 of the Revised Code and 1373
received by the county under the resolution shall be used for 1374
police or fire equipment. 1375

(b) A resolution adopted under division (B) (1) of this 1376
section may authorize the use of service payments provided for 1377
in section 5709.79 of the Revised Code for the purpose of 1378
housing renovations within the incentive district, provided that 1379
the resolution also designates public infrastructure 1380
improvements that benefit or serve the district, and that a 1381
project within the district places real property in use for 1382
commercial or industrial purposes. Service payments may be used 1383
to finance or support loans, deferred loans, and grants to 1384
persons for the purpose of housing renovations within the 1385
district. The resolution shall designate the parcels within the 1386
district that are eligible for housing renovations. The 1387
resolution shall state separately the amount or the percentages 1388
of the expected aggregate service payments that are designated 1389
for each public infrastructure improvement and for the purpose 1390

of housing renovations. 1391

(4) Except with the approval of the board of education of 1392
each city, local, or exempted village school district within the 1393
territory of which the incentive district is or will be located, 1394
and subject to division (D) of this section, the life of an 1395
incentive district shall not exceed ten years, and the 1396
percentage of improvements to be exempted shall not exceed 1397
seventy-five per cent. With approval of the board of education, 1398
the life of a district may be not more than thirty years, and 1399
the percentage of improvements to be exempted may be not more 1400
than one hundred per cent. The approval of a board of education 1401
shall be obtained in the manner provided in division (C) of this 1402
section. 1403

(C) (1) Improvements with respect to a parcel may be 1404
exempted from taxation under division (A) of this section, and 1405
improvements to parcels within an incentive district may be 1406
exempted from taxation under division (B) of this section, for 1407
up to ten years or, with the approval of the board of education 1408
of each city, local, or exempted village school district within 1409
which the parcel or district is located, for up to thirty years. 1410
The percentage of the improvements exempted from taxation may, 1411
with such approval, exceed seventy-five per cent, but shall not 1412
exceed one hundred per cent. Not later than forty-five business 1413
days prior to adopting a resolution under this section declaring 1414
improvements to be a public purpose that is subject to the 1415
approval of a board of education under this division, the board 1416
of county commissioners shall deliver to the board of education 1417
a notice stating its intent to adopt a resolution making that 1418
declaration. The notice regarding improvements with respect to a 1419
parcel under division (A) of this section shall identify the 1420
parcels for which improvements are to be exempted from taxation, 1421

provide an estimate of the true value in money of the 1422
improvements, specify the period for which the improvements 1423
would be exempted from taxation and the percentage of the 1424
improvements that would be exempted, and indicate the date on 1425
which the board of county commissioners intends to adopt the 1426
resolution. The notice regarding improvements to parcels within 1427
an incentive district under division (B) of this section shall 1428
delineate the boundaries of the district, specifically identify 1429
each parcel within the district, identify each anticipated 1430
improvement in the district, provide an estimate of the true 1431
value in money of each such improvement, specify the life of the 1432
district and the percentage of improvements that would be 1433
exempted, and indicate the date on which the board of county 1434
commissioners intends to adopt the resolution. The board of 1435
education, by resolution adopted by a majority of the board, may 1436
approve the exemption for the period or for the exemption 1437
percentage specified in the notice; may disapprove the exemption 1438
for the number of years in excess of ten, may disapprove the 1439
exemption for the percentage of the improvements to be exempted 1440
in excess of seventy-five per cent, or both; or may approve the 1441
exemption on the condition that the board of county 1442
commissioners and the board of education negotiate an agreement 1443
providing for compensation to the school district equal in value 1444
to a percentage of the amount of taxes exempted in the eleventh 1445
and subsequent years of the exemption period or, in the case of 1446
exemption percentages in excess of seventy-five per cent, 1447
compensation equal in value to a percentage of the taxes that 1448
would be payable on the portion of the improvements in excess of 1449
seventy-five per cent were that portion to be subject to 1450
taxation, or other mutually agreeable compensation. 1451

(2) The board of education shall certify its resolution to 1452

the board of county commissioners not later than fourteen days 1453
prior to the date the board of county commissioners intends to 1454
adopt its resolution as indicated in the notice. If the board of 1455
education and the board of county commissioners negotiate a 1456
mutually acceptable compensation agreement, the resolution of 1457
the board of county commissioners may declare the improvements a 1458
public purpose for the number of years specified in that 1459
resolution or, in the case of exemption percentages in excess of 1460
seventy-five per cent, for the exemption percentage specified in 1461
the resolution. In either case, if the board of education and 1462
the board of county commissioners fail to negotiate a mutually 1463
acceptable compensation agreement, the resolution may declare 1464
the improvements a public purpose for not more than ten years, 1465
and shall not exempt more than seventy-five per cent of the 1466
improvements from taxation. If the board of education fails to 1467
certify a resolution to the board of county commissioners within 1468
the time prescribed by this section, the board of county 1469
commissioners thereupon may adopt the resolution and may declare 1470
the improvements a public purpose for up to thirty years or, in 1471
the case of exemption percentages proposed in excess of seventy- 1472
five per cent, for the exemption percentage specified in the 1473
resolution. The board of county commissioners may adopt the 1474
resolution at any time after the board of education certifies 1475
its resolution approving the exemption to the board of county 1476
commissioners, or, if the board of education approves the 1477
exemption on the condition that a mutually acceptable 1478
compensation agreement be negotiated, at any time after the 1479
compensation agreement is agreed to by the board of education 1480
and the board of county commissioners. If a mutually acceptable 1481
compensation agreement is negotiated between the board of county 1482
commissioners and the board of education, including agreements 1483
for payments in lieu of taxes under section 5709.79 of the 1484

Revised Code, the board of county commissioners shall compensate 1485
the joint vocational school district within which the parcel or 1486
district is located at the same rate and under the same terms 1487
received by the city, local, or exempted village school 1488
district. 1489

(3) If a board of education has adopted a resolution 1490
waiving its right to approve exemptions from taxation under this 1491
section and the resolution remains in effect, approval of such 1492
exemptions by the board of education is not required under 1493
division (C) of this section. If a board of education has 1494
adopted a resolution allowing a board of county commissioners to 1495
deliver the notice required under division (C) of this section 1496
fewer than forty-five business days prior to approval of the 1497
resolution by the board of county commissioners, the board of 1498
county commissioners shall deliver the notice to the board of 1499
education not later than the number of days prior to such 1500
approval as prescribed by the board of education in its 1501
resolution. If a board of education adopts a resolution waiving 1502
its right to approve exemptions or shortening the notification 1503
period, the board of education shall certify a copy of the 1504
resolution to the board of county commissioners. If the board of 1505
education rescinds such a resolution, it shall certify notice of 1506
the rescission to the board of county commissioners. 1507

(4) Nothing in division (C) of this section prohibits the 1508
board of county commissioners from amending the resolution under 1509
section 5709.51 of the Revised Code to extend the term of the 1510
exemption. 1511

(D) (1) If a proposed resolution under division (B) (1) of 1512
this section exempts improvements with respect to a parcel 1513
within an incentive district for more than ten years, or the 1514

percentage of the improvement exempted from taxation exceeds 1515
seventy-five per cent, not later than forty-five business days 1516
prior to adopting the resolution the board of county 1517
commissioners shall deliver to the board of township trustees of 1518
any township within which the incentive district is or will be 1519
located a notice that states its intent to adopt a resolution 1520
creating an incentive district. The notice shall include a copy 1521
of the proposed resolution, identify the parcels for which 1522
improvements are to be exempted from taxation, provide an 1523
estimate of the true value in money of the improvements, specify 1524
the period of time for which the improvements would be exempted 1525
from taxation, specify the percentage of the improvements that 1526
would be exempted from taxation, and indicate the date on which 1527
the board intends to adopt the resolution. 1528

(2) The board of township trustees, by resolution adopted 1529
by a majority of the board, may object to the exemption for the 1530
number of years in excess of ten, may object to the exemption 1531
for the percentage of the improvement to be exempted in excess 1532
of seventy-five per cent, or both. If the board of township 1533
trustees objects, the board of township trustees may negotiate a 1534
mutually acceptable compensation agreement with the board of 1535
county commissioners. In no case shall the compensation provided 1536
to the board of township trustees exceed the property taxes 1537
forgone due to the exemption. If the board of township trustees 1538
objects, and the board of township trustees and the board of 1539
county commissioners fail to negotiate a mutually acceptable 1540
compensation agreement, the resolution adopted under division 1541
(B) (1) of this section shall provide to the board of township 1542
trustees compensation in the eleventh and subsequent years of 1543
the exemption period equal in value to not more than fifty per 1544
cent of the taxes that would be payable to the township or, if 1545

the board of township trustee's objection includes an objection 1546
to an exemption percentage in excess of seventy-five per cent, 1547
compensation equal in value to not more than fifty per cent of 1548
the taxes that would be payable to the township on the portion 1549
of the improvement in excess of seventy-five per cent, were that 1550
portion to be subject to taxation. The board of township 1551
trustees shall certify its resolution to the board of county 1552
commissioners not later than thirty days after receipt of the 1553
notice. 1554

(3) If the board of township trustees does not object or 1555
fails to certify a resolution objecting to an exemption within 1556
thirty days after receipt of the notice, the board of county 1557
commissioners may adopt its resolution, and no compensation 1558
shall be provided to the board of township trustees. If the 1559
board of township trustees certifies its resolution objecting to 1560
the commissioners' resolution, the board of county commissioners 1561
may adopt its resolution at any time after a mutually acceptable 1562
compensation agreement is agreed to by the board of county 1563
commissioners and the board of township trustees. If the board 1564
of township trustees certifies a resolution objecting to the 1565
commissioners' resolution, the board of county commissioners may 1566
adopt its resolution at anytime after a mutually acceptable 1567
compensation agreement is agreed to by the board of county 1568
commissioners and the board of township trustees, or, if no 1569
compensation agreement is negotiated, at any time after the 1570
board of county commissioners in the proposed resolution to 1571
provide compensation to the board of township trustees of fifty 1572
per cent of the taxes that would be payable to the township in 1573
the eleventh and subsequent years of the exemption period or on 1574
the portion of the improvement in excess of seventy-five per 1575
cent, were that portion to be subject to taxation. 1576

(E) Service payments in lieu of taxes that are 1577
attributable to any amount by which the effective tax rate of 1578
either a renewal levy with an increase or a replacement levy 1579
exceeds the effective tax rate of the levy renewed or replaced, 1580
or that are attributable to an additional levy, for a levy 1581
authorized by the voters for any of the following purposes on or 1582
after January 1, 2006, and which are provided pursuant to a 1583
resolution creating an incentive district under division (B)(1) 1584
of this section that is adopted on or after January 1, 2006, 1585
shall be distributed to the appropriate taxing authority as 1586
required under division (D) of section 5709.79 of the Revised 1587
Code in an amount equal to the amount of taxes from that 1588
additional levy or from the increase in the effective tax rate 1589
of such renewal or replacement levy that would have been payable 1590
to that taxing authority from the following levies were it not 1591
for the exemption authorized under division (B) of this section: 1592

(1) A tax levied under division (L) of section 5705.19 or 1593
section 5705.191 or 5705.222 of the Revised Code for community 1594
developmental disabilities programs and services pursuant to 1595
Chapter 5126. of the Revised Code; 1596

(2) A tax levied under division (Y) of section 5705.19 of 1597
the Revised Code for providing or maintaining senior citizens 1598
services or facilities; 1599

(3) A tax levied under section 5705.22 of the Revised Code 1600
for county hospitals; 1601

(4) A tax levied by a joint-county district or by a county 1602
under section 5705.19, 5705.191, or 5705.221 of the Revised Code 1603
for alcohol, drug addiction, and mental health services or 1604
facilities; 1605

(5) A tax levied under section 5705.23 of the Revised Code for library purposes;	1606 1607
(6) A tax levied under section 5705.24 of the Revised Code for the support of children services and the placement and care of children;	1608 1609 1610
(7) A tax levied under division (Z) of section 5705.19 of the Revised Code for the provision and maintenance of zoological park services and facilities under section 307.76 of the Revised Code;	1611 1612 1613 1614
(8) A tax levied under section 511.27 or division (H) of section 5705.19 of the Revised Code for the support of township park districts;	1615 1616 1617
(9) A tax levied under division (A), (F), or (H) of section 5705.19 of the Revised Code for parks and recreational purposes of a joint recreation district organized pursuant to division (B) of section 755.14 of the Revised Code;	1618 1619 1620 1621
(10) A tax levied under section 1545.20 or 1545.21 of the Revised Code for park district purposes;	1622 1623
(11) A tax levied under section 5705.191 of the Revised Code for the purpose of making appropriations for public assistance; human or social services; public relief; public welfare; public health and hospitalization; and support of general hospitals;	1624 1625 1626 1627 1628
(12) A tax levied under section 3709.29 of the Revised Code for a general health district program.	1629 1630
(F) An exemption from taxation granted under this section commences with the tax year specified in the resolution so long as the year specified in the resolution commences after the	1631 1632 1633

effective date of the resolution. If the resolution specifies a 1634
year commencing before the effective date of the resolution or 1635
specifies no year whatsoever, the exemption commences with the 1636
tax year in which an exempted improvement first appears on the 1637
tax list and duplicate of real and public utility property and 1638
that commences after the effective date of the resolution. In 1639
lieu of stating a specific year, the resolution may provide that 1640
the exemption commences in the tax year in which the value of an 1641
improvement exceeds a specified amount or in which the 1642
construction of one or more improvements is completed, provided 1643
that such tax year commences after the effective date of the 1644
resolution. With respect to the exemption of improvements to 1645
parcels under division (A) of this section, the resolution may 1646
allow for the exemption to commence in different tax years on a 1647
parcel-by-parcel basis, with a separate exemption term specified 1648
for each parcel. 1649

Except as otherwise provided in this division, the 1650
exemption ends on the date specified in the resolution as the 1651
date the improvement ceases to be a public purpose or the 1652
incentive district expires, or ends on the date on which the 1653
county can no longer require annual service payments in lieu of 1654
taxes under section 5709.79 of the Revised Code, whichever 1655
occurs first. The exemption of an improvement with respect to a 1656
parcel or within an incentive district may end on a later date, 1657
as specified in the resolution, if the board of commissioners 1658
and the board of education of the city, local, or exempted 1659
village school district within which the parcel or district is 1660
located have entered into a compensation agreement under section 1661
5709.82 of the Revised Code with respect to the improvement, and 1662
the board of education has approved the term of the exemption 1663
under division (C) (1) of this section, but in no case shall the 1664

improvement be exempted from taxation for more than thirty 1665
years. Exemptions shall be claimed and allowed in the same or a 1666
similar manner as in the case of other real property exemptions. 1667
If an exemption status changes during a tax year, the procedure 1668
for the apportionment of the taxes for that year is the same as 1669
in the case of other changes in tax exemption status during the 1670
year. 1671

(G) If the board of county commissioners is not required 1672
by this section to notify the board of education of the board of 1673
county commissioners' intent to declare improvements to be a 1674
public purpose, the board of county commissioners shall comply 1675
with the notice requirements imposed under section 5709.83 of 1676
the Revised Code before taking formal action to adopt the 1677
resolution making that declaration, unless the board of 1678
education has adopted a resolution under that section waiving 1679
its right to receive such a notice. 1680

(H) The county, not later than fifteen days after the 1681
adoption of a resolution under this section, shall submit to the 1682
director of development services a copy of the resolution. On or 1683
before the thirty-first day of March of each year, the county 1684
shall submit a status report to the director of development 1685
services. The report shall indicate, in the manner prescribed by 1686
the director, the progress of the project during each year that 1687
an exemption remains in effect, including a summary of the 1688
receipts from service payments in lieu of taxes; expenditures of 1689
money from the fund created under section 5709.80 of the Revised 1690
Code; a description of the public infrastructure improvements 1691
and housing renovations financed with such expenditures; and a 1692
quantitative summary of changes in employment and private 1693
investment resulting from each project. 1694

(I) Nothing in this section shall be construed to prohibit 1695
a board of county commissioners from declaring to be a public 1696
purpose improvements with respect to more than one parcel. 1697

(J) If a parcel is located in a new community district in 1698
which the new community authority imposes a community 1699
development charge on the basis of rentals received from leases 1700
of real property as described in division (L) (2) of section 1701
349.01 of the Revised Code, the parcel may not be exempted from 1702
taxation under this section. 1703

Sec. 5709.85. (A) The legislative authority of a county, 1704
township, or municipal corporation that grants an exemption from 1705
taxation under Chapter 725. or 1728. or under section 3735.67, 1706
5709.28, 5709.40, 5709.41, 5709.45, 5709.62, 5709.63, 5709.632, 1707
5709.73, or 5709.78 of the Revised Code shall create a tax 1708
incentive review council. The council shall consist of the 1709
following members: 1710

(1) In the case of a municipal corporation eligible to 1711
designate a zone under section 5709.62 or 5709.632 of the 1712
Revised Code, the chief executive officer or that officer's 1713
designee; a member of the legislative authority of the municipal 1714
corporation, appointed by the president of the legislative 1715
authority or, if the chief executive officer of the municipal 1716
corporation is the president, appointed by the president pro 1717
tempore of the legislative authority; the county auditor or the 1718
county auditor's designee; the chief financial officer of the 1719
municipal corporation or that officer's designee; an individual 1720
appointed by the board of education of each city, local, 1721
exempted village, and joint vocational school district to which 1722
the instrument granting the exemption applies; and two members 1723
of the public appointed by the chief executive officer of the 1724

municipal corporation with the concurrence of the legislative 1725
authority. At least four members of the council shall be 1726
residents of the municipal corporation, and at least one of the 1727
two public members appointed by the chief executive officer 1728
shall be a minority. As used in division (A)(1) of this section, 1729
a "minority" is an individual who is African-American, Hispanic, 1730
or Native American. 1731

(2) In the case of a county or a municipal corporation 1732
that is not eligible to designate a zone under section 5709.62 1733
or 5709.632 of the Revised Code, three members appointed by the 1734
board of county commissioners; two members from each municipal 1735
corporation to which the instrument granting the tax exemption 1736
applies, appointed by the chief executive officer with the 1737
concurrence of the legislative authority of the respective 1738
municipal corporations; two members of each township to which 1739
the instrument granting the tax exemption applies, appointed by 1740
the board of township trustees of the respective townships; the 1741
county auditor or the county auditor's designee; and an 1742
individual appointed by the board of education of each city, 1743
local, exempted village, and joint vocational school district to 1744
which the instrument granting the tax exemption applies. At 1745
least two members of the council shall be residents of the 1746
municipal corporations or townships to which the instrument 1747
granting the tax exemption applies. 1748

(3) In the case of a township in which improvements are 1749
declared a public purpose under section 5709.41 or 5709.73 of 1750
the Revised Code, the board of township trustees; the county 1751
auditor or the county auditor's designee; and an individual 1752
appointed by the board of education of each city, local, 1753
exempted village, and joint vocational school district to which 1754
the instrument granting the exemption applies. 1755

(B) The county auditor or the county auditor's designee 1756
shall serve as the chairperson of the council. The council shall 1757
meet at the call of the chairperson. At the first meeting of the 1758
council, the council shall select a vice-chairperson. Attendance 1759
by a majority of the members of the council constitutes a quorum 1760
to conduct the business of the council. 1761

(C) (1) Annually, the tax incentive review council shall 1762
review all agreements granting exemptions from property taxation 1763
under Chapter 725. or 1728. or under section 3735.671, 5709.28, 1764
5709.62, 5709.63, or 5709.632 of the Revised Code, and any 1765
performance or audit reports required to be submitted pursuant 1766
to those agreements. The review shall include agreements 1767
granting such exemptions that were entered into prior to July 1768
22, 1994, that continue to be in force and applicable to the 1769
current year's property taxes. 1770

With respect to each agreement, other than an agreement 1771
entered into under section 5709.28 of the Revised Code, the 1772
council shall determine whether the owner of the exempted 1773
property has complied with the agreement, and may take into 1774
consideration any fluctuations in the business cycle unique to 1775
the owner's business. 1776

With respect to an agreement entered into under section 1777
5709.28 of the Revised Code, the council shall consist of the 1778
members described in division (A) (2) of this section and shall 1779
determine whether the agreement complies with the requirements 1780
of section 5709.28 of the Revised Code and whether a withdrawal, 1781
removal, or conversion of land from an agricultural security 1782
area established under Chapter 931. of the Revised Code has 1783
occurred in a manner that makes the exempted property no longer 1784
eligible for the exemption. 1785

On the basis of the determinations, on or before the first 1786
day of September of each year, the council shall submit to the 1787
legislative authority written recommendations for continuation, 1788
modification, or cancellation of each agreement. 1789

(2) Annually, the tax incentive review council shall 1790
review all exemptions from property taxation resulting from the 1791
declaration of public purpose improvements pursuant to section 1792
5709.40, 5709.41, 5709.45, 5709.73, or 5709.78 of the Revised 1793
Code. The review shall include such exemptions that were granted 1794
prior to July 22, 1994, that continue to be in force and 1795
applicable to the current year's property taxes. With respect to 1796
each improvement for which an exemption is granted, the council 1797
shall determine the increase in the true value of parcels of 1798
real property on which improvements have been undertaken as a 1799
result of the exemption; the value of improvements exempted from 1800
taxation as a result of the exemption; and the number of new 1801
employees or employees retained on the site of the improvement 1802
as a result of the exemption. 1803

Upon the request of a tax incentive review council, the 1804
county auditor, the housing officer appointed pursuant to 1805
section 3735.66 of the Revised Code, the owner of a new or 1806
remodeled structure or improvement, and the legislative 1807
authority of the county, township, or municipal corporation 1808
granting the exemption shall supply the council with any 1809
information reasonably necessary for the council to make the 1810
determinations required under division (C) of this section, 1811
including returns or reports filed pursuant to sections 5711.02, 1812
5711.13, and 5727.08 of the Revised Code. 1813

(D) Annually, the tax incentive review council shall 1814
review the compliance of each recipient of a tax exemption under 1815

Chapter 725. or 1728. or section 3735.67, 5709.40, 5709.41, 1816
5709.45, 5709.62, 5709.63, 5709.632, 5709.73, or 5709.78 of the 1817
Revised Code with the nondiscriminatory hiring policies 1818
developed by the county, township, or municipal corporation 1819
under section 5709.832 of the Revised Code. Upon the request of 1820
the council, the recipient shall provide the council any 1821
information necessary to perform its review. On the basis of its 1822
review, the council may submit to the legislative authority 1823
written recommendations for enhancing compliance with the 1824
nondiscriminatory hiring policies. 1825

(E) A legislative authority that receives from a tax 1826
incentive review council written recommendations under division 1827
(C) (1) or (D) of this section shall, within sixty days after 1828
receipt, hold a meeting and vote to accept, reject, or modify 1829
all or any portion of the recommendations. 1830

(F) A tax incentive review council may request from the 1831
recipient of a tax exemption under Chapter 725. or 1728. or 1832
section 3735.67, 5709.28, 5709.40, 5709.41, 5709.45, 5709.62, 1833
5709.63, 5709.632, 5709.73, or 5709.78 of the Revised Code any 1834
information reasonably necessary for the council to perform its 1835
review under this section. The request shall be in writing and 1836
shall be sent to the recipient by certified mail. Within ten 1837
days after receipt of the request, the recipient shall provide 1838
to the council the information requested. 1839

Section 2. That existing sections 148.061, 303.213, 1840
307.204, 503.01, 505.10, 505.266, 507.02, 507.021, 519.213, 1841
713.081, 4113.52, 5709.41, 5709.74, 5709.75, 5709.78, and 1842
5709.85 of the Revised Code are hereby repealed. 1843

Section 3. (A) For purposes of this section: 1844

(1) "Fire district" means the Little Miami Joint Fire and Rescue District. 1845
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(2) "Governing board," "interim moneys," and "subdivision" have the same meanings as in section 135.01 of the Revised Code. 1847
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(3) "Treasurer" and "other obligations" have the same meanings as in section 135.14 of the Revised Code. 1849
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(B) Notwithstanding any provision of Chapter 135. of the Revised Code to the contrary, the treasurer or governing board of a subdivision that is a member of a fire district created pursuant to section 505.371 of the Revised Code may invest all or part of the interim moneys in bonds or other obligations of the fire district of which it is a member. The bonds or other obligations shall mature within twenty years from the date of settlement. 1851
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(C) For purposes of this section, divisions (B) (4) and (M) of section 135.14 of the Revised Code do not apply. 1859
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Section 4. Section 505.10 of the Revised Code is presented in this act as a composite of the section as amended by both H.B. 48 and S.B. 268 of the 127th General Assembly. The General Assembly, applying the principle stated in division (B) of section 1.52 of the Revised Code that amendments are to be harmonized if reasonably capable of simultaneous operation, finds that the composite is the resulting version of the section in effect prior to the effective date of the section as presented in this act. 1861
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