

AN ACT

To amend sections 5709.121, 5709.91, and 5715.19 of the Revised Code to modify the law regarding property tax exemptions and procedures and to authorize COVID-19-related property tax valuation complaints.

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

SECTION 1. That sections 5709.121, 5709.91, and 5715.19 of the Revised Code be amended to read as follows:

Sec. 5709.121. (A) Real property and tangible personal property belonging to a charitable or educational institution or to the state or a political subdivision, shall be considered as used exclusively for charitable or public purposes by such institution, the state, or political subdivision, if it meets one of the following requirements:

(1) It is used by such institution, the state, or political subdivision, or by one or more other such institutions, the state, or political subdivisions under a lease, sublease, or other contractual arrangement:

(a) As a community or area center in which presentations in music, dramatics, the arts, and related fields are made in order to foster public interest and education therein;

(b) As a children's, science, history, or natural history museum that is open to the general public;

(c) For other charitable, educational, or public purposes.

(2) It is made available under the direction or control of such institution, the state, or political subdivision for use in furtherance of or incidental to its charitable, educational, or public purposes and not with the view to profit.

(3) It is used by an organization described in division (D) of section 5709.12 of the Revised Code. If the organization is a corporation that receives a grant under the Thomas Alva Edison grant program authorized by division (C) of section 122.33 of the Revised Code at any time during the tax year, "used," for the purposes of this division, includes holding property for lease or resale to others.

(B)(1) Property described in division (A)(1)(a) or (b) of this section shall continue to be considered as used exclusively for charitable or public purposes even if the property is conveyed through one conveyance or a series of conveyances to an entity that is not a charitable or educational institution and is not the state or a political subdivision, provided that all of the following conditions apply with respect to that property:

(a) The property was listed as exempt on the county auditor's tax list and duplicate for the county in which it is located for the tax year immediately preceding the year in which the property is conveyed through one conveyance or a series of conveyances;

(b) The property is conveyed through one conveyance or a series of conveyances to an entity

that does any of the following:

(i) Leases at least forty-five per cent of the property, through one lease or a series of leases, to the entity that owned or occupied the property for the tax year immediately preceding the year in which the property is conveyed or to an affiliate of that entity;

(ii) Contracts, directly or indirectly to have renovations performed as described in division (B)(1)(d) of this section and is at least partially owned by a nonprofit organization described in section 501(c)(3) of the Internal Revenue Code that is exempt from taxation under section 501(a) of that code.

(c) The property includes improvements that are at least fifty years old;

(d) The property is being renovated in connection with a claim for historic preservation tax credits available under federal law;

(e) All or a portion of the property continues to be used for the purposes described in division (A)(1)(a) or (b) of this section after its conveyance; and

(f) The property is certified by the United States secretary of the interior as a "certified historic structure" or certified as part of a certified historic structure.

(2) Notwithstanding section 5715.27 of the Revised Code, an application for exemption from taxation of property described in division (B)(1) of this section may be filed by either the owner of the property or an occupant.

(C) For purposes of this section, an institution that meets all of the following requirements is conclusively presumed to be a charitable institution:

(1) The institution is a nonprofit corporation or association, no part of the net earnings of which inures to the benefit of any private shareholder or individual;

(2) The institution is exempt from federal income taxation under section 501(a) of the Internal Revenue Code;

(3) The majority of the institution's board of directors are appointed by the mayor or legislative authority of a municipal corporation or a board of county commissioners, or a combination thereof;

(4) The primary purpose of the institution is to assist in the development and revitalization of downtown urban areas.

(D) For purposes of division (A)(1)(b) of this section, the status of a museum as open to the general public shall be conclusive if the museum is accredited by the American alliance of museums or a successor organization.

(E)(1) Qualifying real property owned by an institution that meets all of the following requirements shall be considered as used exclusively for charitable purposes, and the institution shall be considered a charitable institution for purposes of this section and section 5709.12 of the Revised Code:

(a) The institution is an organization described under section 501(c)(3) of the Internal Revenue Code and exempt from federal income taxation under section 501(a) of the Internal Revenue Code.

(b) The institution's primary purpose is to acquire, develop, lease, or otherwise provide suitable housing to individuals with developmental disabilities.

(c) The institution receives at least a portion of its funding from one or more county boards of

developmental disabilities to assist in the institution's primary purpose described in division (E)(1)(b) of this section.

(2) As used in division (E) of this section, "qualifying real property" means real property that is used primarily in one of the following manners:

(a) The property is used by the institution described in division (E)(1) of this section for the purpose described in division (E)(1)(b) of this section.

(b) The property is leased or otherwise provided by the institution described in division (E)(1) of this section to individuals with developmental disabilities and used by those individuals as housing.

(c) The property is leased or otherwise provided by the institution described in division (E)(1) of this section to another charitable institution, and that charitable institution uses the property exclusively for charitable purposes.

(F)(1) Qualifying real property owned by an institution that meets all of the following requirements shall be considered as used exclusively for charitable purposes, and the institution shall be considered a charitable institution for purposes of this section and section 5709.12 of the Revised Code:

(a) The institution is either (i) an organization described under section 501(c)(3) of the Internal Revenue Code and exempt from federal income taxation under section 501(a) of the Internal Revenue Code that has as a primary purpose to acquire, develop, lease, or otherwise provide suitable supportive housing to individuals diagnosed with mental illness or substance use disorder and to families residing with such individuals or (ii) a limited liability company or limited partnership whose controlling or managing member or partner either is an organization described in division (F)(1)(a)(i) of this section or is wholly owned by one or more such organizations.

(b) One or more of the tax-exempt organizations identified in division (F)(1)(a) of this section receives at least a portion of its funding to assist in the organization's primary purpose described in division (F)(1)(a)(i) of this section from the department of mental health and addiction services; one or more county boards of alcohol, drug addiction, and mental health services; or a local continuum of care program governed by 42 U.S.C. 11381, et seq. and 24 C.F.R. part 578.

(2) As used in division (F) of this section, "qualifying real property" means real property that is used primarily in one of the following manners:

(a) The property is used by the institution described in division (F)(1) of this section for the purpose described in division (F)(1)(a)(i) of this section.

(b) The institution (i) leases or otherwise provides the property to individuals diagnosed with mental illness or substance use disorder and to the families residing with such individuals and (ii) makes supportive services available to such individuals and families.

(c) The property is leased or otherwise provided by that institution to another charitable institution, and that charitable institution uses the property exclusively for charitable purposes.

Sec. 5709.91. (A) Service payments in lieu of taxes required under sections 725.04, 5709.42, 5709.46, 5709.74, and 5709.79 of the Revised Code, minimum service payment obligations, and service charges in lieu of taxes required under sections 1728.11 and 1728.111 of the Revised Code, shall be treated in the same manner as taxes, as defined in section 323.01 of the Revised Code, for all purposes of the lien described in section 323.11 of the Revised Code, including, but not limited to,

the priority and enforcement of the lien and the collection of the service payments, minimum service payment obligations, or service charges secured by the lien. ~~For~~

(B) Any covenant or agreement in an instrument whereby a property owner agrees to a minimum service payment obligation shall be a covenant running with the land. Upon the proper recording of the instrument with the county recorder, the covenant is fully binding on behalf of and enforceable by the county, township, or municipal corporation against the property owner and any person acquiring an interest in the land and all successors and assigns. If any such minimum service payment obligation becomes delinquent according to such covenant or agreement, the county, township, or municipal corporation may enforce the delinquent minimum service payment obligation in the manner provided under division (A) of this section or in the manner otherwise provided in the instrument. A minimum service payment obligation is an insurable interest with respect to title insurance under Chapter 3953. of the Revised Code.

(C) A county, township, or municipal corporation may certify a minimum service payment obligation that is a covenant under division (B) of this section to the county auditor, who shall enter the obligation on the tax list of real property opposite the parcel against which it is charged, and certify the minimum service payment obligation to the county treasurer. An unpaid minimum service payment obligation is a lien on property against which it is charged from the date the obligation is entered on the tax list, and shall be collected in the manner provided for collection of real property taxes. Once the minimum service payment obligation is collected, it shall be paid immediately to the county, township, or municipal corporation.

(D) For the purposes of this section, a "minimum service payment obligation" is an obligation, including a contingent obligation, for a ~~person~~ property owner to make a payment to a county, township, or municipal corporation to ensure sufficient funds to finance public infrastructure improvements or, if applicable, housing renovations, pursuant to an agreement between ~~that person~~ the property owner and the county, township, or municipal corporation for the purposes of to ensure sufficient funds to finance the expenditures authorized under sections 725.04, 1728.11, 1728.111, 5709.40 to 5709.43, 5709.45 to 5709.47, 5709.73 to 5709.75, or 5709.77 to 5709.81 of the Revised Code. "Minimum service payment obligation" does not include service payments in lieu of taxes required under section 725.04, 5709.42, 5709.46, 5709.74, or 5709.79 of the Revised Code or service charges in lieu of taxes required under section 1728.11 or 1728.111 of the Revised Code.

Sec. 5715.19. (A) As used in this section, "member" has the same meaning as in section 1705.01 or 1706.01 of the Revised Code as applicable, ~~and~~ "internet identifier of record" has the same meaning as in section 9.312 of the Revised Code, and "interim period" means, for each county, the tax year to which section 5715.24 of the Revised Code applies and each subsequent tax year until the tax year in which that section applies again.

(1) Subject to division (A)(2) of this section, a complaint against any of the following determinations for the current tax year shall be filed with the county auditor on or before the thirty-first day of March of the ensuing tax year or the date of closing of the collection for the first half of real and public utility property taxes for the current tax year, whichever is later:

- (a) Any classification made under section 5713.041 of the Revised Code;
- (b) Any determination made under section 5713.32 or 5713.35 of the Revised Code;
- (c) Any recoupment charge levied under section 5713.35 of the Revised Code;

(d) The determination of the total valuation or assessment of any parcel that appears on the tax list, except parcels assessed by the tax commissioner pursuant to section 5727.06 of the Revised Code;

(e) The determination of the total valuation of any parcel that appears on the agricultural land tax list, except parcels assessed by the tax commissioner pursuant to section 5727.06 of the Revised Code;

(f) Any determination made under division (A) of section 319.302 of the Revised Code.

If such a complaint is filed by mail or certified mail, the date of the United States postmark placed on the envelope or sender's receipt by the postal service shall be treated as the date of filing. A private meter postmark on an envelope is not a valid postmark for purposes of establishing the filing date.

Any person owning taxable real property in the county or in a taxing district with territory in the county; such a person's spouse; a tenant of the property owner, if the property is classified as to use for tax purposes as commercial or industrial, the lease requires the tenant to pay the entire amount of taxes charged against the property, and the lease allows, or the property owner otherwise authorizes, the tenant to file such a complaint with respect to the property; an individual who is retained by such a person or tenant and who holds a designation from a professional assessment organization, such as the institute for professionals in taxation, the national council of property taxation, or the international association of assessing officers; a public accountant who holds a permit under section 4701.10 of the Revised Code, a general or residential real estate appraiser licensed or certified under Chapter 4763. of the Revised Code, or a real estate broker licensed under Chapter 4735. of the Revised Code, who is retained by such a person or tenant; if the person or tenant is a firm, company, association, partnership, limited liability company, or corporation, an officer, a salaried employee, a partner, or a member of that person or tenant; if the person or tenant is a trust, a trustee of the trust; the board of county commissioners; the prosecuting attorney or treasurer of the county; the board of township trustees of any township with territory within the county; the board of education of any school district with any territory in the county; or the mayor or legislative authority of any municipal corporation with any territory in the county may file such a complaint regarding any such determination affecting any real property in the county, except that a person owning taxable real property in another county may file such a complaint only with regard to any such determination affecting real property in the county that is located in the same taxing district as that person's real property is located. The county auditor shall present to the county board of revision all complaints filed with the auditor.

~~(2) As used in division (A)(2) of this section, "interim period" means, for each county, the tax year to which section 5715.24 of the Revised Code applies and each subsequent tax year until the tax year in which that section applies again.~~

No person, board, or officer shall file a complaint against the valuation or assessment of any parcel that appears on the tax list if it filed a complaint against the valuation or assessment of that parcel for any prior tax year in the same interim period, unless the person, board, or officer alleges that the valuation or assessment should be changed due to one or more of the following circumstances that occurred after the tax lien date for the tax year for which the prior complaint was filed and that the circumstances were not taken into consideration with respect to the prior complaint:

(a) The property was sold in an arm's length transaction, as described in section 5713.03 of the Revised Code;

(b) The property lost value due to some casualty;

(c) Substantial improvement was added to the property;

(d) An increase or decrease of at least fifteen per cent in the property's occupancy has had a substantial economic impact on the property.

(3) If a county board of revision, the board of tax appeals, or any court dismisses a complaint filed under this section or section 5715.13 of the Revised Code for the reason that the act of filing the complaint was the unauthorized practice of law or the person filing the complaint was engaged in the unauthorized practice of law, the party affected by a decrease in valuation or the party's agent, or the person owning taxable real property in the county or in a taxing district with territory in the county, may refile the complaint, notwithstanding division (A)(2) of this section.

(4)(a) No complaint filed under this section or section 5715.13 of the Revised Code shall be dismissed for the reason that the complaint fails to accurately identify the owner of the property that is the subject of the complaint.

(b) If a complaint fails to accurately identify the owner of the property that is the subject of the complaint, the board of revision shall exercise due diligence to ensure the correct property owner is notified as required by divisions (B) and (C) of this section.

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

(B) Within thirty days after the last date such complaints may be filed, the auditor shall give notice of each complaint in which the stated amount of overvaluation, undervaluation, discriminatory valuation, illegal valuation, or incorrect determination is at least seventeen thousand five hundred dollars to each property owner whose property is the subject of the complaint, if the complaint was not filed by the owner or the owner's spouse, and to each board of education whose school district may be affected by the complaint. Within thirty days after receiving such notice, a board of education; a property owner; the owner's spouse; a tenant of the owner, if that tenant would be eligible to file a complaint under division (A) of this section with respect to the property; an individual who is retained by such an owner or tenant and who holds a designation from a professional assessment organization, such as the institute for professionals in taxation, the national council of property taxation, or the international association of assessing officers; a public accountant who holds a permit under section 4701.10 of the Revised Code, a general or residential real estate appraiser licensed or certified under Chapter 4763. of the Revised Code, or a real estate broker licensed under Chapter 4735. of the Revised Code, who is retained by such ~~a person~~ an owner or tenant; or, if the ~~property~~ owner or tenant is a firm, company, association, partnership, limited liability company, corporation, or trust, an officer, a salaried employee, a partner, a member, or trustee of that ~~property~~ owner or tenant, may file a complaint in support of or objecting to the amount of alleged overvaluation, undervaluation, discriminatory valuation, illegal valuation, or incorrect determination stated in a previously filed complaint or objecting to the current valuation. Upon the

filing of a complaint under this division, the board of education ~~or the~~ property owner, or tenant shall be made a party to the action.

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

(D) The determination of any such complaint shall relate back to the date when the lien for taxes or recoupment charges for the current year attached or the date as of which liability for such year was determined. Liability for taxes and recoupment charges for such year and each succeeding year until the complaint is finally determined and for any penalty and interest for nonpayment thereof within the time required by law shall be based upon the determination, valuation, or assessment as finally determined. Each complaint shall state the amount of overvaluation, undervaluation, discriminatory valuation, illegal valuation, or incorrect classification or determination upon which the complaint is based. The treasurer shall accept any amount tendered as taxes or recoupment charge upon property concerning which a complaint is then pending, computed upon the claimed valuation as set forth in the complaint. If a complaint filed under this section for the current year is not determined by the board within the time prescribed for such determination, the complaint and any proceedings in relation thereto shall be continued by the board as a valid complaint for any ensuing year until such complaint is finally determined by the board or upon any appeal from a decision of the board. In such case, the original complaint shall continue in effect without further filing by the original taxpayer, the original taxpayer's assignee, or any other person or entity authorized to file a complaint under this section.

(E) If a taxpayer files a complaint as to the classification, valuation, assessment, or any determination affecting the taxpayer's own property and tenders less than the full amount of taxes or recoupment charges as finally determined, an interest charge shall accrue as follows:

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

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

(F) Upon request of a complainant, the tax commissioner shall determine the common level of assessment of real property in the county for the year stated in the request that is not valued under section 5713.31 of the Revised Code, which common level of assessment shall be expressed as a percentage of true value and the common level of assessment of lands valued under such section, which common level of assessment shall also be expressed as a percentage of the current agricultural use value of such lands. Such determination shall be made on the basis of the most recent available sales ratio studies of the commissioner and such other factual data as the commissioner deems pertinent.

(G) A complainant shall provide to the board of revision all information or evidence within the complainant's knowledge or possession that affects the real property that is the subject of the complaint. A complainant who fails to provide such information or evidence is precluded from introducing it on appeal to the board of tax appeals or the court of common pleas, except that the board of tax appeals or court may admit and consider the evidence if the complainant shows good cause for the complainant's failure to provide the information or evidence to the board of revision.

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

SECTION 2. That existing sections 5709.121, 5709.91, and 5715.19 of the Revised Code are hereby repealed.

SECTION 3. (A) As used in this section:

(1) "Valuation complaint" means a complaint filed under section 5715.19 of the Revised Code against a determination described in division (A)(1)(d) or (e) of that section, a complaint filed in response to such a complaint under division (B) of that section, or a complaint filed under section 5715.13 of the Revised Code.

(2) "Interim period" has the same meaning as in division (A)(2) of section 5715.19 of the Revised Code.

(3) "Eligible person" means any person, board, or officer authorized to file a complaint under division (A)(1) of section 5715.19 of the Revised Code.

(4) "State COVID-19 order" means any of the following, issued on or after March 9, 2020, as the result of or in response to the COVID-19 pandemic:

(a) An executive order issued by the Governor;

(b) An order issued by the Director of Health under section 3701.13 of the Revised Code;

(c) Any other order authorized by the Revised Code issued by another state official or state agency.

(B) Subject to section 5715.19 of the Revised Code, an eligible person may request in a valuation complaint for tax year 2020 that the assessment of true value in money of the property be determined as of October 1, 2020, instead of the tax lien date for that year, provided the request

reflects a reduction in true value between those two dates due to a circumstance related to the COVID-19 pandemic or a state COVID-19 order.

An eligible person that files such a valuation complaint shall allege with particularity in the complaint how such a circumstance or order caused the reduction in true value of the property. The board of revision shall dismiss a valuation complaint that merely alleges a general decline in economic or market conditions in the area or region in which the property that is the subject of the complaint is located.

(C) For any valuation complaint filed by an eligible person for tax year 2020 that includes a request described in division (B) of this section, the board of revision shall consider evidence of diminished true value as of October 1, 2020, due to any circumstances related to the COVID-19 pandemic or state COVID-19 orders, and, if the board determines that this evidence is satisfactory, shall adjust the property's true value in money for that tax year to reflect that diminished valuation as of that date. That adjusted value shall apply to subsequent tax years in accordance with section 5715.19 of the Revised Code.

(D) Notwithstanding division (A)(1) of section 5715.19 of the Revised Code, a valuation complaint authorized under division (B) of this section shall be filed with the county auditor on or before the thirtieth day after the effective date of this section. The county auditor and the county board of revision shall otherwise proceed as provided in section 5715.19 of the Revised Code for complaints filed under that section.

(E) Notwithstanding division (A)(2) of section 5715.19 of the Revised Code, an eligible person may file a valuation complaint authorized under division (B) of this section, regardless of whether that eligible person filed any complaint under section 5715.19 of the Revised Code relative to that parcel for any preceding tax year in the same interim period.

SECTION 4. Terms used in this section have the same meanings as in Section 3 of this act.

Notwithstanding division (A)(2) of section 5715.19 of the Revised Code and except as otherwise provided in this section, an eligible person may file a valuation complaint that conforms with the requirements of this section for tax year 2021 or 2022, regardless of whether that eligible person filed any complaint under section 5715.19 of the Revised Code relative to that parcel for any preceding tax year in the same interim period.

To qualify for this exception, the valuation complaint must solely request that the assessment of true value in money of the property account for any reduction in true value due to a circumstance related to the COVID-19 pandemic or a state COVID-19 order and allege with particularity how such circumstance or order caused the reduction in true value of the property. The exception authorized under this section does not apply, and the board of revision shall enforce division (A)(2) of section 5715.19 of the Revised Code, if the valuation complaint merely alleges a general decline in economic or market conditions in the area or region in which the property that is the subject of the complaint is located or alleges any other factor contributing to the reduction other than a circumstance related to the COVID-19 pandemic or a state COVID-19 order.

SECTION 5. The amendment by this act of section 5709.121 of the Revised Code applies to tax

year 2021 and every tax year thereafter, as well as to any tax year at issue in an application for exemption from taxation or any appeal from such an application pending before the Tax Commissioner, the Board of Tax Appeals, any court of common pleas or court of appeals, or the Supreme Court on the effective date of that amendment and to the property that is the subject of any such application or appeal. That amendment is remedial in nature and the purpose thereof is to clarify the intent of the General Assembly that real property described in division (F) of section 5709.121 of the Revised Code, as amended by this act, is exempt from taxation.

The amendment by this act of section 5715.19 of the Revised Code applies to complaints or counterclaims to complaints filed for tax year 2021 or any tax year thereafter.

SECTION 6. The amendment by this act of section 5709.91 of the Revised Code applies to any proceedings commenced or instruments recorded after the amendment's effective date, and, so far as the amendment supports the actions taken, also applies to proceedings that on its effective date are pending, in progress, or completed, or instruments that have previously been recorded, notwithstanding the applicable law previously in effect or any provision to the contrary in a prior resolution, ordinance, order, advertisement, notice, instrument, or other proceeding. Any proceedings pending or in progress on the effective date of the amendment shall be deemed to have been taken in conformity with the amendment.

The authority provided in the amendment by this act of section 5709.91 of the Revised Code provides additional and supplemental provisions for the subject matter that may also be the subject of other laws, and is supplemental to and not in derogation of any similar authority provided by, derived from, or implied by the Ohio Constitution, or any other law, including laws amended by this act, or any charter, order, resolution, or ordinance, and no inference shall be drawn to negate the authority thereunder by reason of express provisions contained in the amendment by this act of section 5709.91 of the Revised Code.

SECTION 7. Section 5715.19 of the Revised Code is presented in this act as a composite of the section as amended by both S.B. 259 and S.B. 276 of the 133rd 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.

Speaker _____ *of the House of Representatives.*

President _____ *of the Senate.*

Passed _____, 20____

Approved _____, 20____

Governor.

Sub. S. B. No. 57

134th G.A.

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

Director, Legislative Service Commission.

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

Secretary of State.

File No. _____ Effective Date _____