

As Reported by the House State and Local Government Committee

135th General Assembly

Regular Session

2023-2024

Sub. H. B. No. 101

Representatives Bird, Schmidt

Cosponsors: Representatives Click, Johnson, Klopfenstein, Seitz

A BILL

To amend sections 118.27, 118.31, 317.18, 703.20, 1
703.201, 703.23, 1724.07, and 5705.14; to amend, 2
for the purpose of adopting new section numbers 3
as indicated in parentheses, sections 703.20 4
(703.33) and 703.201 (703.34); to enact sections 5
317.115, 703.31, 703.32, 703.35, 703.36, 6
703.361, 703.362, 703.37, 703.371, 703.372, 7
703.373, 703.374, 703.375, 703.376, 703.377, 8
703.378, 703.379, 703.38, and 703.39; and to 9
repeal section 703.21 of the Revised Code to 10
modify the law regarding village dissolution. 11

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

Section 1. That sections 118.27, 118.31, 317.18, 703.20, 12
703.201, 703.23, 1724.07, and 5705.14 be amended; sections 13
703.20 (703.33) and 703.201 (703.34) be amended for the purpose 14
of adopting new section numbers as indicated in parentheses; and 15
sections 317.115, 703.31, 703.32, 703.35, 703.36, 703.361, 16
703.362, 703.37, 703.371, 703.372, 703.373, 703.374, 703.375, 17
703.376, 703.377, 703.378, 703.379, 703.38, and 703.39 of the 18
Revised Code be enacted to read as follows: 19

Sec. 118.27. (A) A financial planning and supervision 20
commission with respect to a municipal corporation, county, or 21
township, and its functions under this chapter, shall continue 22
in existence until such time as a determination is made pursuant 23
to division (B) of this section of one of the following: 24

(1) In the case of a village, ~~the village has dissolved~~ 25
the date a dissolution is effective as defined under section 26
~~118.31, 703.20, or 703.201~~ 703.31 of the Revised Code. 27

(2) In the case of a township, the township has dissolved 28
under section 118.31 of the Revised Code. 29

(3) In the case of a municipal corporation, county, or 30
township, the municipal corporation, county, or township has 31
done all of the following: 32

(a) Planned, and is in the process of good faith 33
implementation of, an effective financial accounting and 34
reporting system in accordance with section 118.10 of the 35
Revised Code, and it is reasonably expected that such 36
implementation will be completed within two years; 37

(b) Corrected and eliminated or has planned and is in the 38
process of good faith implementation of correcting and 39
eliminating all of the fiscal emergency conditions determined 40
pursuant to section 118.04 of the Revised Code, and no new 41
fiscal emergency conditions have occurred. The auditor of state 42
shall monitor the progress of the municipal corporation, county, 43
or township in its plan of good faith implementation of 44
correcting and eliminating all the fiscal emergency conditions. 45
This monitoring is to secure full implementation at the earliest 46
time feasible but within two years from such termination. If 47
after a two-year period, the municipal corporation, county, or 48

township has failed to secure full implementation, the auditor 49
of state may redeclare the municipal corporation, county, or 50
township to be in a fiscal emergency. 51

(c) Met the objectives of the financial plan described in 52
section 118.06 of the Revised Code; 53

(d) The municipal corporation, county, or township 54
prepares a financial forecast for a five-year period in 55
accordance with the standards issued by the auditor of state. An 56
opinion must be rendered by the auditor of state that the 57
financial forecast is considered to be nonadverse. 58

(B) The determination that the conditions for the 59
termination of the existence of the commission and its functions 60
exist may be made either by the auditor of state or by the 61
commission and shall be certified to the commission, the auditor 62
of state, the governor, and the budget commission, whereupon 63
such commission and its functions under this chapter shall 64
terminate. Such determination shall be made by the auditor of 65
state upon the filing with the auditor of state of a written 66
request for such determination by the municipal corporation, 67
county, or township, the governor, or the commission, or may be 68
made by the auditor of state upon the auditor of state's own 69
initiative. 70

(C) The commission shall prepare and submit with such 71
certification a final report of its activities, in such form as 72
is appropriate for the purpose of providing a record of its 73
activities and assisting other commissions created under this 74
chapter in the conduct of their functions. All of the books and 75
records of the commission shall be delivered to the auditor of 76
state for retention and safekeeping. 77

(D) Upon receipt of the certification provided for in 78
division (B) of this section, the director shall follow the 79
procedures set forth in section 126.29 of the Revised Code. 80

(E) If, at the time of termination of the commission, an 81
effective financial accounting and reporting system has not been 82
fully implemented, the auditor of state shall monitor the 83
progress of implementation and shall exercise authority under 84
Chapter 117. and section 118.10 of the Revised Code to secure 85
full implementation at the earliest time feasible but within two 86
years from such termination. 87

Sec. 118.31. (A) Upon petition of the financial supervisor 88
and approval of the financial planning and supervision 89
commission, if any, the attorney general shall file a legal 90
action in the court of common pleas on behalf of the state to 91
dissolve a municipal corporation or township if all of the 92
following conditions apply: 93

(1) The municipal corporation or township has a population 94
of less than five thousand as of the most recent federal 95
decennial census. 96

(2) The municipal corporation or township has been under a 97
fiscal emergency for at least four consecutive years. 98

(3) Implementation of the financial plan of the municipal 99
corporation or township required under this chapter cannot 100
reasonably be expected to correct and eliminate all fiscal 101
emergency conditions within five years. 102

(B) The court of common pleas shall hold a hearing within 103
ninety days after the date on which the attorney general files 104
the legal action with the court. Notice of the hearing shall be 105
filed with the attorney general, the clerk of the village or the 106

fiscal officer of the township that is the subject of the 107
action, and each fiscal officer of a township located wholly or 108
partly within the village subject to dissolution. 109

(C) If the court finds that all of the conditions 110
described in division (A) of this section apply to the municipal 111
corporation, the court shall order the dissolution of the 112
municipal corporation in accordance with the process in sections 113
703.31 to 703.39 of the Revised Code. The attorney general shall 114
file a certified copy of the court's order of dissolution with 115
the secretary of state, the auditor of state, and the county 116
recorder of the county in which the village is situated, who 117
shall record the certified copy of the order in their respective 118
offices. The auditor of state may record the certified copy of 119
the order in the auditor's work papers for the village's final 120
audit. The auditor of state shall notify the townships into 121
which the village will dissolve of the court's order of 122
dissolution. 123

(D) If the court finds that all of the conditions 124
described in division (A) of this section apply to the ~~municipal~~ 125
~~corporation or township, it~~ the court shall appoint a 126
~~receiver~~ receiver-trustee. The ~~receiver~~ receiver-trustee, under 127
court supervision, shall work with executive and legislative 128
officers of the ~~municipal corporation or township~~ to wind up the 129
affairs of and dissolve ~~the municipal corporation in accordance~~ 130
~~with section 703.21 of the Revised Code or the township in~~ 131
accordance with the process in section 503.02 and sections 132
503.17 to 503.21 of the Revised Code. 133

Sec. 317.115. After a village dissolution under sections 134
703.31 to 703.39 of the Revised Code, an instrument related to a 135
tract, parcel, or lot of land located within what was previously 136

the territory of the dissolved village may utilize the lot and 137
sublot number previously assigned to the tract, parcel, or lot 138
of land. 139

Sec. 317.18. The county recorder shall make and keep up 140
direct and reverse indexes of all the names of both parties to 141
all instruments previously received for record by the county 142
recorder. The indexes shall show the kind of instrument, the 143
range, township, and section or the survey number and number of 144
acres, or the permanent parcel number provided for under section 145
319.28 of the Revised Code, or the lot and sublot number and the 146
part thereof, all as the case requires, of each tract, parcel, 147
or lot of land described in any such instrument. The name of 148
each grantor shall be entered in the direct index, and the name 149
of each grantee shall be entered in the reverse index. After a 150
village dissolution under sections 703.31 to 703.39 of the 151
Revised Code, the county recorder may continue to utilize the 152
lot and sublot number previously assigned to a tract, parcel, or 153
lot of land. 154

As to notices of claims filed in accordance with sections 155
5301.51, 5301.52, and 5301.56 of the Revised Code, there shall 156
be entered in the reverse index the name of each claimant, 157
followed by the name of the present owner of title against whom 158
the claim is asserted, if the notice contains the name of the 159
present owner; or, if the notice contains the names of more than 160
one such owner, there shall be entered the name of the first 161
owner followed by "and others" or its equivalent. 162

In all cases of deeds, mortgages, or other instruments 163
made by any sheriff, master commissioner, marshal, auditor, 164
executor, administrator, trustee, or other officer, for the 165
sale, conveyance, or encumbrance of any lands, tenements, or 166

hereditaments, and recorded in the recorder's office, the 167
recorder shall index the parties to such instrument under their 168
appropriate letters, respectively, as follows: 169

(A) The names of the persons represented by such officer 170
as owners of the lands, tenements, or hereditaments described in 171
any such instruments; 172

(B) The official designation of the officer by whom such 173
instrument was made; 174

(C) The individual names of the officers by whom such 175
instrument was made. 176

Whenever, in the opinion of the board of county 177
commissioners, it becomes necessary to transcribe, on account of 178
its worn out or incomplete condition, any volume of an index in 179
use, such volume shall be revised and transcribed to conform 180
with this section; except that in counties having a sectional 181
index in conformity with section 317.20 of the Revised Code, 182
such transcript shall be only a copy of the original. 183

Sec. 703.23. All courts shall take judicial notice of the 184
classification of municipal corporations, and of their 185
advancement, reduction, and ~~surrender of powers~~dissolution. 186

Sec. 703.31. As used in sections 703.31 to 703.39 of the 187
Revised Code: 188

"Date the dissolution is effective" means the date the 189
election result is certified under section 703.33 of the Revised 190
Code or the date the attorney general files a certified copy of 191
a court's order of dissolution with the secretary of state, 192
auditor of state, and county recorder, as applicable, under 193
section 118.31 or 703.34 of the Revised Code. 194

"Period when a dissolution is in question" means the 195
period beginning on the date a petition under section 703.33 of 196
the Revised Code is presented or a legal action is filed by the 197
attorney general under section 118.31 or 703.34 of the Revised 198
Code and ending the date the result of the election under 199
section 703.33 of the Revised Code is certified or the decision 200
of the court of common pleas under section 118.31 or 703.34 of 201
the Revised Code is declared. 202

"Transition period" means the period beginning on the date 203
the dissolution is effective and ending on the date the 204
transition supervisory board determines all outstanding debts, 205
obligations, and liabilities of the dissolved village have been 206
resolved, all real and personal property of the dissolved 207
village has been transferred or otherwise disposed of, and all 208
utility property and utility services have been transferred. 209

"Utility services" means electric, water, sewer, and other 210
similar utilities. 211

Sec. 703.32. The process for dissolving a village, whether 212
the dissolution is determined under section 118.31, 703.33, or 213
703.34 of the Revised Code, shall be conducted in accordance 214
with sections 703.31 to 703.39 of the Revised Code. 215

Sec. ~~703.20~~ 703.33. (A) Villages may ~~surrender their~~ 216
~~corporate powers~~ voluntarily dissolve upon the petition to the 217
legislative authority of the village, or, in the alternative, to 218
the board of elections of the county in which the largest 219
portion of the population of the village resides as provided in 220
division (B) (1) of this section, of at least thirty per cent of 221
the electors thereof, to be determined by the number voting at 222
the last regular municipal election, and by an affirmative vote 223
of a majority of the electors at a ~~special election, which shall~~ 224

~~be provided for by the legislative authority or, in the~~ 225
~~alternative, at a the next general or special election as~~ 226
~~provided for by the board of elections under division (B) (1) of~~ 227
~~this section. The election shall be conducted, canvassed, and~~ 228
~~the result certified and made known as at regular municipal~~ 229
~~elections held in an even-numbered year occurring after the~~ 230
~~period ending ninety days after the filing of the petition with~~ 231
~~the legislative authority. If the result of the election is in~~ 232
favor of the surrender, the village clerk or, in the 233
alternative, the board of elections shall certify the result to 234
the secretary of state, the auditor of state, and the county 235
recorder, who shall record it in their respective offices. ~~The~~ 236
~~corporate powers of the village shall cease upon the recording~~ 237
~~of the certified election results in the county recorder's~~ 238
~~office.~~ 239

(B) (1) If the legislative authority of a village fails to 240
act upon the petition within thirty days after receipt of the 241
petition, the electors may present the petition to the board of 242
elections to determine the validity and sufficiency of the 243
signatures. The petition shall be governed by the rules of 244
section 3501.38 of the Revised Code. The petition shall be filed 245
with the board of elections of the county in which the largest 246
portion of the population of the village resides. If the 247
petition is sufficient, the board of elections shall submit the 248
question "Shall the village of _____ surrender its 249
corporate powers?" for the approval or rejection of the electors 250
of the village at the next general ~~or special~~ election, held in 251
~~any~~ an even-numbered year, occurring after the period ending 252
ninety days after the filing of the petition with the board. If 253
the result of the election is in favor of the surrender, the 254
board of elections shall certify the results to the secretary of 255

state, the auditor of state, and the county recorder, who shall 256
record it in their respective offices. The corporate powers of 257
the village shall cease upon the recording of the certified 258
election results in the county recorder's office. 259

(2) In addition to filing the petition with the board of 260
elections as provided in division (B)(1) of this section, a copy 261
of the petition shall be filed with the board of township 262
trustees of each township affected by the surrender. 263

~~(C) The auditor of state shall assist in facilitating a 264
timely and systematic manner for complying with the requirements 265
of section 703.21 of the Revised Code. 266~~

Sec. ~~703.201~~ 703.34. (A) As used in this section, 267
"condition for ~~surrendering corporate powers~~ the dissolution of a 268
village" means any of the following: 269

(1) The village has been declared to be in a fiscal 270
emergency under Chapter 118. of the Revised Code and has been in 271
fiscal emergency for at least three consecutive years with 272
little or no improvement on the conditions that caused the 273
fiscal emergency declaration. 274

(2) The village has failed to properly follow applicable 275
election laws for at least two consecutive election cycles for 276
any one elected office in the village. 277

(3) The village has been declared during an audit 278
conducted under section 117.11 of the Revised Code to be 279
unauditable under section 117.41 of the Revised Code in at least 280
two consecutive audits. 281

(4) The village does not provide at least two services 282
typically provided by municipal government, such as police or 283
fire protection, garbage collection, water or sewer service, 284

emergency medical services, road maintenance, or similar 285
services. "Services" does not include any administrative service 286
or legislative action. 287

(5) The village has failed for any fiscal year to adopt 288
the tax budget required by section 5705.28 of the Revised Code. 289

(6) A village elected official has been convicted of theft 290
in office, either under section 2921.41 of the Revised Code or 291
an equivalent criminal statute at the federal level, at least 292
two times in a period of ten years. The convicted official with 293
respect to those convictions may be the same person or different 294
persons. 295

(B) If the auditor of state finds, in an audit report 296
issued under division (A) or (B) of section 117.11 of the 297
Revised Code of a village that has a population of one hundred 298
fifty persons or less and consists of less than two square 299
miles, that the village meets at least two conditions for 300
~~surrendering corporate power~~the dissolution of a village, the 301
auditor of state shall send a certified copy of the report 302
together with a letter to the attorney general requesting the 303
attorney general to institute legal action to dissolve the 304
village in accordance with division (C) of this section. The 305
report and letter shall be sent to the attorney general within 306
ten business days after the auditor of state's transmittal of 307
the report to the village. The audit report transmitted to the 308
village shall be accompanied by a notice to the village of the 309
auditor's intent to refer the report to the attorney general for 310
legal action in accordance with this section. 311

(C) Within twenty days of receipt of the auditor of 312
state's report and letter, the attorney general may file a legal 313
action in the court of common pleas on behalf of the state to 314

request the dissolution of the village that is the subject of 315
the audit report. If a legal action is filed, the court shall 316
hold a hearing within ninety days after the date the attorney 317
general files the legal action with the court. Notice of the 318
hearing shall be filed with the attorney general, the clerk of 319
the village that is the subject of the action, and each fiscal 320
officer of a township located wholly or partly within the 321
village. 322

At the hearing on dissolution, the court shall determine 323
if the village has a population of one hundred fifty persons or 324
less, consists of less than two square miles, and meets at least 325
two conditions for ~~surrendering corporate powers~~the dissolution 326
of a village. If the court so finds, ~~it~~the court shall order 327
the dissolution of the village ~~and provide for the surrender of~~ 328
~~corporate powers~~, which shall proceed in accordance with 329
~~section 703.21~~sections 703.31 to 703.39 of the Revised Code. 330
The attorney general shall file a certified copy of the court's 331
order of dissolution with the secretary of state and the county 332
recorder of the county in which the village is situated, who 333
shall record it in their respective offices. ~~Upon the recording~~ 334
~~in the county recorder's office, the corporate powers of the~~ 335
~~village shall cease.~~ 336

(D) For purposes of this section, the population of a 337
village shall be the population determined either at the last 338
preceding federal decennial census or according to population 339
estimates certified by the department of development between 340
decennial censuses. 341

(E) The procedure in this section is in addition to the 342
procedure of section ~~703.20~~703.33 of the Revised Code for the 343
~~surrender of the corporate powers~~dissolution of a village. 344

Sec. 703.35. During the period when a dissolution is in question, both of the following apply: 345
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(A) The legislative authority of the village shall not create any new debts, obligations, or liabilities except to the extent the debt, obligation, or liability is necessary in connection with the continued provision of the village's utilities consistent with prudent utility practice. 347
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(B) The legislative authority of the village shall select an official or employee of the village who is knowledgeable on village matters to serve as a representative during a dissolution, should one occur, as specified under section 703.361 of the Revised Code. 352
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Sec. 703.36. On the date the dissolution is effective, all of the following apply: 357
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(A) The village ceases to exist. 359

(B) The corporate powers of the village cease. 360

(C) The village officials cease to hold office. An official elected to start a term on or after the date the dissolution is effective shall not take office. 361
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(D) An issue voted on and scheduled to take effect on or after the date the dissolution is effective, other than tax levies and special assessments preserved under section 703.371 of the Revised Code, shall not take effect. 364
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(E) A charter, if applicable, and all ordinances and resolutions of the village, except for tax levy and special assessment ordinances and resolutions preserved under section 703.371 of the Revised Code and ordinances and resolutions necessary to maintain such tax levies and special assessments, 368
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are extinguished. Except as provided in division (H) of section 373
703.371 of the Revised Code, all resolutions of the township or 374
townships into which the village dissolved apply throughout the 375
township's newly included territory, including zoning 376
regulations enacted by a board of township trustees under 377
Chapter 519. of the Revised Code except as provided in sections 378
303.22 and 519.22 of the Revised Code. Except as provided in 379
sections 303.22 and 519.22 of the Revised Code, county zoning 380
regulations enacted by a board of county commissioners apply 381
throughout the township's newly included territory as 382
applicable. 383

(F) A transition supervisory board exists, in accordance 384
with section 703.361 of the Revised Code. 385

(G) The territory of the village becomes part of the 386
township or townships in which the village territory is located, 387
along existing township boundaries. If there is uncertainty in 388
this regard, the transition supervisory board shall resolve the 389
uncertainty. 390

(H) All leases to which the dissolved village was a party 391
terminate in accordance with the lease agreement. If a lease 392
agreement does not have a provision governing the circumstances, 393
the transition supervisory board shall resolve the lease. 394

Sec. 703.361. (A) (1) A transition supervisory board 395
consists of the following three voting members: 396

(a) The auditor of the county wherein a majority of the 397
village territory was located; 398

(b) A member of the board of county commissioners, 399
selected by the board of county commissioners, of the county 400
wherein a majority of the village territory was located; 401

(c) The recorder of the county wherein a majority of the village territory was located. 402
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(2) A township trustee or the township fiscal officer, as determined by the board of township trustees, of each township assuming territory of the dissolved village shall serve on the board as a nonvoting member. 404
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(B) The county auditor is the chair of the board. 408

(C) The board is a public body for purposes of section 121.22 of the Revised Code. 409
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(D) The members of the board are not liable, and shall be held harmless, in any matter in which the board acts in accordance with sections 703.31 to 703.39 of the Revised Code, except for liability imposed as a result of a finding for recovery or other citation in an audit conducted by, or on behalf of, the auditor of state. 411
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(E) The transition supervisory board shall appoint and supervise a receiver-trustee. The board shall select a receiver-trustee from a list of persons provided to the board by the auditor of state. The board may replace the receiver-trustee as necessary with approval of the auditor of state. 417
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(F) The village representative selected under section 703.35 of the Revised Code, the person serving as fiscal officer of the village before it dissolved, and the person serving as the primary legal counsel for the village before it dissolved shall provide consultation to the board as requested by the board. If the legislative authority of a village failed to select a representative under section 703.35 of the Revised Code, the board shall select the village representative. 422
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(G) The board shall continue in existence until the date 430

the auditor of state provides the board the final audit or final 431
agreed-upon procedure audit under section 703.38 of the Revised 432
Code. 433

Sec. 703.362. The receiver-trustee shall perform the 434
following duties: 435

(A) Resolve the outstanding debts, obligations, and 436
liabilities of the dissolved village; 437

(B) Approve necessary operations and budgetary functions 438
of the dissolved village; 439

(C) Settle or resolve any legal claims against the 440
dissolved village existing on the date the dissolution is 441
effective or brought within ninety days after the day the 442
receiver-trustee initially is appointed by the transition 443
supervisory board, as provided under section 703.39 of the 444
Revised Code; 445

(D) Administer and collect taxes and special assessments 446
levied by the legislative authority of the dissolved village in 447
accordance with section 703.371 of the Revised Code during the 448
transition period; 449

(E) Wind down the involvement of the dissolved village in 450
community improvement corporations, special improvement 451
districts, and tax increment financing arrangements as provided 452
in sections 703.376, 703.377, and 703.378 of the Revised Code; 453

(F) Dispose of or transfer the dissolved village's real 454
and personal property as provided in section 703.373 of the 455
Revised Code; 456

(G) Manage the dissolved village's utility services until 457
the utility services are transferred under section 703.374 of 458

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| <u>the Revised Code;</u> | 459 |
| <u>(H) Manage the response to public records requests until</u> | 460 |
| <u>the records are transferred under section 703.375 of the Revised</u> | 461 |
| <u>Code;</u> | 462 |
| <u>(I) Perform all other duties assigned to the receiver-</u> | 463 |
| <u>trustee under sections 703.31 to 703.39 of the Revised Code or</u> | 464 |
| <u>assigned to the transition supervisory board under those</u> | 465 |
| <u>sections and delegated by the board to the receiver-trustee;</u> | 466 |
| <u>(J) Conduct all other necessary business of the dissolved</u> | 467 |
| <u>village to conclude the village's affairs.</u> | 468 |
| <u>Sec. 703.37.</u> During the transition period, all of the | 469 |
| <u>following apply:</u> | 470 |
| <u>(A) The dissolved village's real and personal property</u> | 471 |
| <u>shall be disposed of or transferred as provided under section</u> | 472 |
| <u>703.373 of the Revised Code.</u> | 473 |
| <u>(B) The dissolved village's utility services shall be</u> | 474 |
| <u>managed and transferred as provided under section 703.374 of the</u> | 475 |
| <u>Revised Code.</u> | 476 |
| <u>(C) The dissolved village's records shall be handled as</u> | 477 |
| <u>provided under section 703.375 of the Revised Code.</u> | 478 |
| <u>(D) Any funds resulting from a legal settlement that</u> | 479 |
| <u>should be provided to the dissolved village shall be provided to</u> | 480 |
| <u>the receiver-trustee.</u> | 481 |
| <u>Sec. 703.371.</u> (A) All taxes and special assessments levied | 482 |
| <u>by the legislative authority of the dissolved village, including</u> | 483 |
| <u>taxes levied in accordance with Chapters 718. and 5745. of the</u> | 484 |
| <u>Revised Code, shall continue to be collected after the date the</u> | 485 |
| <u>dissolution is effective to the extent that the receiver-trustee</u> | 486 |

determines that the revenue is needed to pay the outstanding 487
debts, obligations, and liabilities of the village and may 488
lawfully be used for that purpose. 489

During the transition period, the receiver-trustee shall 490
administer and receive payments or settlements of such taxes and 491
special assessments. After the transition period, the fiscal 492
officer of the township that assumed the most dissolved village 493
territory shall administer and receive payments or settlements 494
of such taxes and special assessments. 495

Except as provided in division (G) of this section, 496
revenue from taxes and special assessments levied by the 497
legislative authority of the dissolved village shall be used 498
solely to pay the outstanding debts, obligations, and 499
liabilities of the village. 500

(B) A property tax or special assessment levied by the 501
legislative authority of a dissolved village that is not needed 502
to pay the outstanding debts, obligations, and liabilities of 503
the village or that cannot lawfully be used for that purpose 504
shall not be levied after the tax year that includes the date 505
the dissolution is effective. Within thirty days after that 506
date, the receiver-trustee or township fiscal officer that 507
administers the tax or assessment shall send notice to the 508
county auditor and each other member of the county budget 509
commission of each county in which the territory of the village 510
is located identifying each property tax levy and special 511
assessment subject to this division and specifying the date the 512
dissolution is effective. 513

(C) A property tax or special assessment levied and 514
collected in accordance with division (A) of this section after 515
the tax year that includes the date the dissolution is effective 516

shall not be levied after the tax year that includes the date 517
that all outstanding debts, obligations, and liabilities of the 518
dissolved village are paid in full. Within thirty days after 519
that date, the receiver-trustee or township fiscal officer that 520
administers the tax or assessment shall send notice to the 521
county auditor and each other member of the county budget 522
commission of each county in which the tax or assessment is 523
levied identifying each property tax levy and special assessment 524
subject to this division and specifying the date that all 525
outstanding debts, obligations, and liabilities of the village 526
were paid in full. 527

(D) A tax levied by the legislative authority of a 528
dissolved village in accordance with Chapter 718. or 5745. of 529
the Revised Code that is not needed to pay the outstanding 530
debts, obligations, and liabilities of the village or that 531
cannot be used for such purposes shall not be levied in any 532
taxable year beginning on or after the date that the dissolution 533
is effective. Within thirty days after that date, the receiver- 534
trustee or township fiscal officer that administers the tax 535
shall send notice to the tax commissioner identifying each tax 536
subject to this division and specifying the date the dissolution 537
is effective. 538

(E) A tax levied in accordance with Chapter 718. or 5745. 539
of the Revised Code and collected in accordance with division 540
(A) of this section after the date the dissolution is effective 541
shall not be levied in any taxable year beginning on or after 542
the date that all outstanding debts, obligations, and 543
liabilities of the dissolved village are paid in full. Within 544
thirty days after that date, the receiver-trustee or the fiscal 545
officer that administers the tax shall immediately send notice 546
to the tax commissioner identifying each tax subject to this 547

division and specifying the date that all outstanding debts, 548
obligations, and liabilities of the village were paid in full. 549

(F) Refunds of illegal, erroneous, or excessive payments 550
of taxes levied by the legislative authority of a dissolved 551
village in accordance with Chapter 718. and 5745. of the Revised 552
Code are "outstanding debts, obligations, and liabilities of the 553
village" for purposes of this section. During the transition 554
period, the receiver-trustee shall estimate the total amount of 555
refunds that are expected to be requested and approved in 556
accordance with section 718.19, 718.91, and 5745.11 of the 557
Revised Code from the date the dissolution is effective until 558
the first day of the fourth year following the last taxable year 559
in which a tax is levied under division (E) of this section. 560

The receiver-trustee shall deposit, out of amounts 561
collected under this division, an amount equal to one hundred 562
ten per cent of the estimate to a separate fund to be used only 563
for tax refunds under sections 718.19, 718.91, and 5745.11 of 564
the Revised Code. The fund shall be administered by the fiscal 565
officer that administers the taxes. 566

On the first day of the fourth year following the last 567
taxable year in which a tax is levied under division (E) of this 568
section, the fund shall be extinguished and any remaining 569
balance shall be distributed among the townships into which the 570
village was dissolved and used in accordance with division (G) 571
of this section. Notwithstanding anything in the Revised Code to 572
the contrary, no requests or applications for refund may be 573
submitted or approved in accordance with section 718.19, 718.91, 574
or 5745.11 of the Revised Code after the date the fund is 575
extinguished under this division. 576

(G) All revenue from taxes and special assessments levied 577

by the legislative authority of a dissolved village that is 578
either not used to pay the outstanding debts, obligations, and 579
liabilities of the village or that cannot be used for that 580
purpose shall be remitted to the township or townships into 581
which the village is dissolved. If more than one township is to 582
receive the remaining revenue, the revenue shall be divided 583
among the townships in proportion to the amount of territory 584
that each township has within the former boundaries of the 585
dissolved village as compared to the total territory within the 586
former boundaries of the dissolved village. 587

The township or townships may use revenue received under 588
this division for any lawful purpose so long as that purpose 589
directly or indirectly benefits the territory of the dissolved 590
village. 591

(H) Resolutions related to property taxes levied by the 592
board of trustees of a township shall apply to all taxable 593
property within the former village territory dissolved into the 594
township on and after the first day of the first taxable year in 595
which, pursuant to divisions (B) and (C) of this section, no 596
property taxes are levied on that property by the legislative 597
authority of the dissolved village. This division applies only 598
to resolutions related to property taxes that are levied on all 599
taxable property within the township or all taxable property 600
within the unincorporated territory of the township. Resolutions 601
related to property taxes levied within a portion of the 602
township or a portion of the township's unincorporated territory 603
shall not apply to the territory of the dissolved village unless 604
such resolutions are amended to include such territory. 605

(I) This section does not apply to taxes or assessments 606
levied within all or part of the territory of a dissolved 607

village by a taxing authority other than the legislative 608
authority of the dissolved village or a board of township 609
trustees. The levy and collection of such taxes and assessments 610
shall continue unimpeded by the dissolution of the village and 611
the revenue derived therefrom shall be used for the purposes 612
described in the ordinance or resolution that levies the tax or 613
assessment. 614

Sec. 703.372. Except as expressly provided in sections 615
703.377 and 703.378 of the Revised Code, the township or 616
townships into which the territory of a village is dissolved do 617
not assume the voted debts, obligations, or liabilities of the 618
village. 619

Unvoted debt serviced by property taxes levied within the 620
ten-mill limitation shall be assumed by the township or 621
townships into which the territory of the village is dissolved 622
in proportion to the total assessed valuation of territory that 623
each township has within the former boundaries of the dissolved 624
village as compared to the total assessed valuation of all 625
territory within the former boundaries of the dissolved village. 626
For the purpose of this section, the total assessed valuation of 627
village territory shall be determined based on the tax year in 628
which the dissolution is effective. 629

Sec. 703.373. During the transition period, the dissolved 630
village's real and personal property shall be disposed of by the 631
receiver-trustee as follows: 632

(A) The receiver-trustee shall dispose of the village's 633
liquidable assets, as necessary, to use the proceeds to pay the 634
outstanding debts, obligations, and liabilities of the dissolved 635
village. 636

(B) The receiver-trustee shall transfer real or personal property related to utility services as provided under section 703.374 of the Revised Code. 637
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(C) The receiver-trustee shall facilitate the transfer of the remaining real and personal property to the township or townships into which the village dissolved, as follows: 640
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(1) (a) If a village is dissolved into one township, the remaining real and personal property vests by operation of law in the township. 643
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(b) If a village is dissolved into two or more townships, the receiver-trustee shall direct the townships to enter into an agreement regarding the distribution of the real and personal property not later than sixty days after the date the dissolution is effective. During that timeframe, the receiver-trustee shall assist the townships in evaluating the dissolved village's real and personal property as necessary. If the townships are not able to enter into an agreement during that timeframe, the receiver-trustee shall decide the distribution of the property to the townships. 646
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(2) The receiver-trustee shall record one of the following with the county recorder of the county where an affected parcel of real property is located, along with one or more affidavits stating facts relating to the title as provided for in section 5301.252 of the Revised Code: 656
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(a) A list of real property that vests by operation of law under this division; 661
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(b) An agreement entered into under this division; 663

(c) The receiver-trustee's distribution in lieu of an agreement under this division. 664
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(3) The county recorder shall make appropriate notations 666
in the county records to reflect a transfer under this section. 667
The notations shall include a reference to the county's recorded 668
certificate of dissolution. The recording of a certificate of 669
dissolution or a certified copy thereof, an item recorded under 670
division (C) (2) (a), (b), or (c) of this section, and supporting 671
affidavits serve as sufficient evidence of a transfer of title 672
from the dissolved village to a township or townships. The 673
documents shall be recorded in the same manner as a deed of 674
conveyance, except the receiver-trustee and the affected 675
township or townships are exempt from any fees specified under 676
section 317.32 of the Revised Code. 677

Sec. 703.374. During the transition period, the dissolved 678
village's utility services, if any, shall be handled as follows: 679

(A) The provision of utility services shall be 680
uninterrupted. 681

(B) The receiver-trustee shall manage the continued 682
provision of the utility services until the responsibility is 683
transferred under this section. 684

(C) The receiver-trustee shall transfer management of the 685
utility services, as appropriate, to another entity that 686
lawfully may provide those utility services. The receiver- 687
trustee shall transfer the respective real or personal property 688
to the same entity. 689

Sec. 703.375. (A) During the transition period, the 690
dissolved village's public records shall be handled as follows: 691

(1) The receiver-trustee shall evaluate the dissolved 692
village's records retention schedule to determine if it is 693
viable for future responses to public records requests. If it is 694

viable, the receiver-trustee shall follow the schedule in 695
responding to requests. If it is not viable, the receiver- 696
trustee, with assistance from the county records commission of 697
the county wherein a majority of the village territory was 698
located, shall create a records retention schedule applicable to 699
the dissolved village's records. 700

(2) Requests for the dissolved village's public records 701
shall be submitted to the receiver-trustee. The receiver-trustee 702
shall respond to those requests in accordance with section 703
149.43 of the Revised Code. If the receiver-trustee transferred 704
records under division (B) of this section before receiving a 705
request, the receiver-trustee shall notify the requestor that 706
the records may be available via request to the entity or 707
township to which the records were transferred. 708

(B) Within the first ninety days after the date the 709
dissolution is effective, the receiver-trustee, with assistance 710
from the county records commission of the county wherein a 711
majority of the village territory was located, shall review the 712
records of the dissolved village. The review shall determine 713
which records may be disposed of, which records are related to 714
utility services and shall be transferred to the entity assuming 715
the management of the utility service, and which records shall 716
be transferred to the township or townships into which the 717
dissolved village dissolved. If necessary, the receiver-trustee 718
and commission may seek the assistance of an entity or township 719
for this purpose. 720

(C) Beginning on the date the transition period is over, 721
the township or townships to which the records of the dissolved 722
village were transferred under this section are responsible for 723
responding to requests for those records. 724

Sec. 703.376. (A) If the dissolved village designated a 725
community improvement corporation as its agency for the purposes 726
described in division (A) (1) of section 1724.10 of the Revised 727
Code, one of the following shall occur during the transition 728
period: 729

(1) If the dissolving village is the only subdivision that 730
designated the community improvement corporation as its agency, 731
the community improvement corporation shall be dissolved; 732

(2) If more than one subdivision designated the community 733
improvement corporation as its agency, the community improvement 734
corporation shall either: (a) dissolve and apportion its 735
remaining assets among each such subdivision in accordance with 736
the articles of incorporation, or (b) apportion and liquidate 737
the dissolving village's share of the community improvement 738
corporation's assets and amend the articles of incorporation to 739
reflect that the community improvement corporation is no longer 740
the agency of the dissolving village. 741

(B) Assets of a community improvement corporation 742
apportioned to a dissolving village under division (A) (1) or (2) 743
of this section shall be disposed of by the receiver-trustee 744
under section 703.373 of the Revised Code. Assets apportioned to 745
subdivisions other than the dissolving village shall either be 746
retained by the community improvement corporation if the 747
community improvement corporation continues to exist, or 748
disposed of under section 1724.07 of the Revised Code if the 749
community improvement corporation is dissolved. 750

(C) The secretary of state shall cancel the articles of 751
incorporation of a community improvement corporation dissolved 752
under this section, and all rights, privileges, and franchises 753
conferred upon that community improvement corporation by those 754

articles of incorporation then shall cease. 755

Sec. 703.377. (A) As used in this section: 756

(1) "Participating political subdivision" and "special
improvement district" have the same meanings as in section
1710.01 of the Revised Code. 757
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(2) "Appraised value" has the same meaning as in section
1710.13 of the Revised Code. 760
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(3) "Legislative authority" means the legislative
authority of a municipal corporation or board of trustees of a
township. 762
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(B) During the period when a dissolution is in question,
the board of directors of any special improvement district with
respect to which the village is a participating political
subdivision shall not create any new debts, obligations, or
liabilities except to the extent the debt, obligation, or
liability is necessary in connection with the continued
provision of the utilities of a participating political
subdivision consistent with prudent utility practice. 765
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(C) During the transition period, the receiver-trustee
shall call a meeting to consider winding down the affairs of the
district or transitioning the affairs of the district that
concern the dissolved village to the township or townships that
assumed or will assume district territory as a result of the
dissolution. Notice of the meeting shall be given as provided in
section 1710.05 of the Revised Code to the members of the
district, all participating political subdivisions other than
the dissolved village, and the township or townships that
assumed or will assume district territory as a result of the
dissolution. 773
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(D) Upon the affirmative vote of the transition 784
supervisory board, the legislative authority of each township 785
that assumed or will assume district territory as a result of 786
the dissolution, the legislative authorities of all 787
participating political subdivisions other than the dissolved 788
village, and members of the district who collectively own more 789
than fifty per cent of the appraised value of the real property 790
in the district that may be subject to assessment under division 791
(C) of section 1710.06 of the Revised Code, the improvement or 792
services plan for the special improvement district may be 793
amended to replace the dissolving village with the township or 794
townships that assumed or will assume district territory as a 795
result of the dissolution. Upon such a vote, the township or 796
townships assume all rights and responsibilities of the 797
dissolved village related to the special improvement district. 798

(E) Except as provided in division (D) of this section, 799
the special improvement district shall be dissolved. Once 800
dissolved, all bonds, notes, and other obligations of the 801
district associated with the improvement or services plan shall 802
be paid. Thereafter, the plan shall be repealed. All special 803
assessments imposed to pay for the costs of the plan shall 804
continue until all bonds, notes, and other obligations of the 805
district are paid. During the transition period, the receiver- 806
trustee shall assume the rights and obligations of the dissolved 807
village with respect to such assessments. After the transition 808
period, the township or townships that assumed territory of the 809
special improvement district as a result of the dissolution 810
shall assume such rights and obligations. 811

Upon fully paying off all bonds, notes, and other 812
obligations, the board of directors of the special improvement 813
district shall notify the legislative authority of each 814

participating subdivision and either the receiver-trustee or, if 815
the transition period is over, legislative authority of the 816
township or townships that assumed district territory as a 817
result of the dissolution. Upon receiving such notice, the 818
participating political subdivisions and either the receiver- 819
trustee or the township or townships that assumed district 820
territory shall discontinue the levy of any special assessments 821
imposed to pay for costs of the plan. 822

(F) No rights or obligations of any person under any 823
contract, or in relation to any bonds, notes, or assessments 824
made under Chapter 1710. of the Revised Code, shall be affected 825
by the dissolution of the district, except with the consent of 826
that person or by order of a court with jurisdiction over the 827
matter. Upon dissolution of a district, any assets or rights of 828
the district, after payment of all bonds, notes, or other 829
obligations of the district, shall be deposited in a special 830
account in the treasury of each participating political 831
subdivision, prorated based on the total appraised value of the 832
real property located within the subdivision and the former 833
district as compared to the total appraised value of all real 834
property located within the former district. All funds deposited 835
to such a special account shall be used for the benefit of the 836
territory that made up the district. 837

Assets or rights apportioned to the dissolved village 838
shall be disposed of by the receiver-trustee under section 839
703.373 of the Revised Code or, if the transition period is 840
over, dispensed to the township or townships that assumed 841
district property as a result of the dissolution, prorated based 842
on the total appraised value of former district property assumed 843
by each such township. Such assets and rights shall be used for 844
the benefit of the territory that made up the district. 845

Sec. 703.378. Notwithstanding any provision of the Revised 846
Code to the contrary, a township into which property subject to 847
service payments in lieu of taxes required under section 725.04, 848
5709.42, or 5709.46 of the Revised Code, or services charges in 849
lieu of taxes required under section 1728.11 or 1728.111 of the 850
Revised Code, is dissolved in accordance with sections 703.31 to 851
703.39 of the Revised Code shall assume all rights and 852
responsibilities under sections 725.04, 1728.11, 1728.111, 853
5709.40 to 5709.43, or 5709.45 to 5709.47 of the Revised Code of 854
the dissolved village that granted exemption of the property. 855

Sec. 703.379. (A) As used in this section, "local 856
government fund payments" means payments a dissolved village 857
would receive under sections 5747.503, 5747.51, and 5747.53, and 858
division (C) of section 5747.50 of the Revised Code, as 859
applicable, if not for the dissolution of the village. 860

(B) A county budget commission of a county in which all or 861
part of the former territory of the dissolved village is located 862
shall exclude the dissolved village from any apportionment plan 863
adopted under section 5747.51 or 5747.53 of the Revised Code on 864
or after the first day of the transition period. A county budget 865
commission shall not amend an apportionment plan adopted under 866
one of those sections before the first day of the transition 867
period for the purpose of reallocating county undivided local 868
government fund payments apportioned to the dissolved village. 869

(C) All local government fund payments to a dissolved 870
village shall continue as described in divisions (D) and (E) of 871
this section until the end of the last calendar year for which 872
an apportionment plan adopted by a county budget commission 873
under section 5747.51 or 5747.53 of the Revised Code includes 874
allocations of county undivided local government fund revenue to 875

the dissolved village. 876

(D) During the transition period, local government fund 877
payments to the dissolved village shall be distributed to the 878
receiver-trustee for disposal under section 703.373 of the 879
Revised Code. 880

(E) After the transition period, local government fund 881
payments to the dissolved village shall be distributed directly 882
to the fiscal officer of the township that assumed the most 883
dissolved village territory. The fiscal officer shall first 884
apply the revenue to any outstanding debts, obligations, and 885
liabilities of the dissolved village. Any remaining revenue 886
shall then be dispensed to the township or townships into which 887
the territory of the dissolved village was dissolved. Such 888
remaining revenue shall be divided in the same proportions and 889
used for the same purposes as tax and special assessment revenue 890
under division (G) of section 703.371 of the Revised Code. 891

Sec. 703.38. (A) On the date the transition period is 892
over, the transition supervisory board shall notify the auditor 893
of state and all entities affected by, or participating in, the 894
dissolution that the transition period is over. 895

(B) Not later than thirty days after receiving the notice 896
required under division (A) of this section, the auditor of 897
state shall commence a final audit or final agreed-upon 898
procedure audit. The auditor of state shall provide the 899
completed final audit or final agreed-upon procedure audit to 900
the transition supervisory board. 901

Sec. 703.39. Any potential claimant with a potential claim 902
against the dissolving village shall bring the claim not later 903
than ninety days after the day the receiver-trustee initially is 904

appointed by the transition supervisory board. A claim brought 905
after that date is invalid. 906

Sec. 1724.07. ~~In~~ Except as provided in section 703.376 of 907
the Revised Code, in the event of ~~any~~-voluntary or involuntary 908
dissolution, liquidation, or failure to reinstate the articles 909
after cancellation of the community improvement corporation, any 910
remaining assets shall be applied as follows: 911

(A) In the case of an economic development corporation, to 912
such civic projects or public charitable purposes in the 913
community or area as may be determined by the directors with the 914
approval of the court of common pleas of the county wherein the 915
corporation has its principal place of business; 916

(B) In the case of a county land reutilization 917
corporation, as determined by the board of county commissioners 918
with the written approval of the county treasurer. Pending the 919
determination, the remaining assets shall be transferred to the 920
general fund of the county to be held and accounted for in a 921
separate account until applied as determined by the board. 922

Sec. 5705.14. No transfer shall be made from one fund of a 923
subdivision to any other fund, by order of the court or 924
otherwise, except as follows: 925

(A) The unexpended balance in a bond fund that is no 926
longer needed for the purpose for which such fund was created 927
shall be transferred to the sinking fund or bond retirement fund 928
from which such bonds are payable. 929

(B) The unexpended balance in any specific permanent 930
improvement fund, other than a bond fund, after the payment of 931
all obligations incurred in the acquisition of such improvement, 932
shall be transferred to the sinking fund or bond retirement fund 933

of the subdivision; provided that if such money is not required 934
to meet the obligations payable from such funds, it may be 935
transferred to a special fund for the acquisition of permanent 936
improvements, or, with the approval of the court of common pleas 937
of the county in which such subdivision is located, to the 938
general fund of the subdivision. 939

(C) (1) Except as provided in division (C) (2) of this 940
section, the unexpended balance in the sinking fund or bond 941
retirement fund of a subdivision, after all indebtedness, 942
interest, and other obligations for the payment of which such 943
fund exists have been paid and retired, shall be transferred, in 944
the case of the sinking fund, to the bond retirement fund, and 945
in the case of the bond retirement fund, to the sinking fund; 946
provided that if such transfer is impossible by reason of the 947
nonexistence of the fund to receive the transfer, such 948
unexpended balance, with the approval of the court of common 949
pleas of the county in which such division is located, may be 950
transferred to any other fund of the subdivision. 951

(2) Money in a bond fund or bond retirement fund of a 952
city, local, exempted village, cooperative education, or joint 953
vocational school district may be transferred to a specific 954
permanent improvement fund provided that the county budget 955
commission of the county in which the school district is located 956
approves the transfer upon its determination that the money 957
transferred will not be required to meet the obligations payable 958
from the bond fund or bond retirement fund. In arriving at such 959
a determination, the county budget commission shall consider the 960
balance of the bond fund or bond retirement fund, the 961
outstanding obligations payable from the fund, and the sources 962
and timing of the fund's revenue. 963

(D) The unexpended balance in any special fund, other than 964
an improvement fund, existing in accordance with division (D), 965
(F), or (G) of section 5705.09 or section 5705.12 of the Revised 966
Code, may be transferred to the general fund or to the sinking 967
fund or bond retirement fund after the termination of the 968
activity, service, or other undertaking for which such special 969
fund existed, but only after the payment of all obligations 970
incurred and payable from such special fund. 971

(E) Money may be transferred from the general fund to any 972
other fund of the subdivision. 973

(F) Moneys retained or received by a county under section 974
4501.04 or division (A) (2) of section 5735.27 of the Revised 975
Code may be transferred from the fund into which they were 976
deposited to the sinking fund or bond retirement fund from which 977
any principal, interest, or charges for which such moneys may be 978
used is payable. 979

(G) Moneys retained or received by a municipal corporation 980
under section 4501.04 or division (A) (1) of section 5735.27 of 981
the Revised Code may be transferred from the fund into which 982
they were deposited to the sinking fund or bond retirement fund 983
from which any principal, interest, or charges for which such 984
moneys may be used is payable. 985

(H) (1) Money may be transferred from the county 986
developmental disabilities general fund to the county 987
developmental disabilities capital fund established under 988
section 5705.091 of the Revised Code or to any other fund 989
created for the purposes of the county board of developmental 990
disabilities, so long as money in the fund to which the money is 991
transferred can be spent for the particular purpose of the 992
transferred money. The county board of developmental 993

disabilities may request, by resolution, that the board of 994
county commissioners make the transfer. The county board of 995
developmental disabilities shall transmit a certified copy of 996
the resolution to the board of county commissioners. Upon 997
receiving the resolution, the board of county commissioners may 998
make the transfer. Money transferred to a fund shall be credited 999
to an account appropriate to its particular purpose. 1000

(2) An unexpended balance in an account in the county 1001
developmental disabilities capital fund or any other fund 1002
created for the purposes of the county board of developmental 1003
disabilities may be transferred back to the county developmental 1004
disabilities general fund. The transfer may be made if the 1005
unexpended balance is no longer needed for its particular 1006
purpose and all outstanding obligations have been paid. Money 1007
transferred back to the county developmental disabilities 1008
general fund shall be credited to an account for current 1009
expenses within that fund. The county board of developmental 1010
disabilities may request, by resolution, that the board of 1011
county commissioners make the transfer. The county board of 1012
developmental disabilities shall transmit a certified copy of 1013
the resolution to the board of county commissioners. Upon 1014
receiving the resolution, the board of county commissioners may 1015
make the transfer. 1016

(I) Money may be transferred from the public assistance 1017
fund established under section 5101.161 of the Revised Code to 1018
either of the following funds, so long as the money to be 1019
transferred from the public assistance fund may be spent for the 1020
purposes for which money in the receiving fund may be used: 1021

(1) The children services fund established under section 1022
5101.144 of the Revised Code; 1023

(2) The child support enforcement administrative fund 1024
established, as authorized under rules adopted by the director 1025
of job and family services, in the county treasury for use by 1026
any county family services agency. 1027

(J) Notwithstanding this section, money in any fund or 1028
account of a village dissolved in accordance with sections 1029
703.31 to 703.39 of the Revised Code may be transferred by the 1030
receiver-trustee to a special account for the purpose of paying 1031
the debts, obligations, and liabilities of the dissolved village 1032
or to the general fund of any township into which the territory 1033
of the village is dissolved for any purpose that directly or 1034
indirectly benefits the former territory of the dissolved 1035
village. 1036

(K) Except in the case of transfer pursuant to division 1037
(E) or (J) of this section, transfers authorized by this section 1038
shall only be made by resolution of the taxing authority passed 1039
with the affirmative vote of two-thirds of the members. 1040

Section 2. That existing sections 118.27, 118.31, 317.18, 1041
703.20, 703.201, 703.23, 1724.07, and 5705.14 of the Revised 1042
Code are hereby repealed. 1043

Section 3. That section 703.21 of the Revised Code is 1044
hereby repealed. 1045