

section may apply for foster care payments and make the appropriate application at any time.

(B)(1) The director of ~~job and family services children and youth~~ shall, ~~not later than nine months after September 13, 2016, the effective date of H.B. 50 of the 131st general assembly, submit an amendment to the state plan required by 42 U.S.C. 671 to the United States secretary of health and human services to~~ implement 42 U.S.C. 675(8) to make federal payments for adoption assistance under Title IV-E available to any parent who meets all of the following requirements:

(a) The parent adopted a person who is an adopted young adult and the parent entered into an adoption assistance agreement under 42 U.S.C. 673 while the adopted person was age sixteen or seventeen.

(b) The parent maintains parental responsibility for the adopted young adult.

(c) The adopted young adult satisfies division (D) of this section.

(2) Any parent who meets the requirements of division (B)(1) of this section that are applicable to a parent may request an extension of adoption assistance payments at any time before the adopted young adult reaches age twenty-one.

(3) An adopted young adult who is eligible to receive adoption assistance payments is not considered an emancipated young adult and is therefore not eligible to receive payment under division (A) of this section.

(C)(1) The director of ~~job and family services children and youth~~ shall, ~~not later than nine months after September 30, 2021, submit an amendment to the state plan required by 42 U.S.C. 671 to the United States secretary of health and human services to~~ implement 42 U.S.C. 673(d) to provide kinship guardianship assistance under Title IV-E available to any relative who meets all of the following requirements:

(a) Both of the following apply:

(i) A juvenile court issued an order granting legal custody of a person who is a kinship guardianship young adult to the relative, or a probate court issued an order granting guardianship of a person who is a kinship guardianship young adult to the relative, and the order is not a temporary court order.

(ii) The relative entered into a kinship guardianship assistance agreement under 42 U.S.C. 673(d) while the kinship guardianship young adult was age sixteen or seventeen.

(b) The relative maintains parental responsibility for the kinship guardianship young adult.

(c) The kinship guardianship young adult satisfies division (D) of this section.

(2) Any person who meets the requirements of division (C)(1) of this section may request an extension of kinship guardianship assistance at any time before the kinship guardianship young adult reaches age twenty-one.

(3) A kinship guardianship young adult who is eligible to receive kinship guardianship assistance is not considered an emancipated young adult and is therefore not eligible to receive assistance under division (A) of this section.

(D) In addition to other requirements, an adopted, kinship guardianship, or emancipated

young adult must meet at least one of the following criteria:

- (1) Is completing secondary education or a program leading to an equivalent credential;
- (2) Is enrolled in an institution that provides post-secondary or vocational education;
- (3) Is participating in a program or activity designed to promote, or remove barriers to, employment;
- (4) Is employed for at least eighty hours per month;
- (5) Is incapable of doing any of the activities described in divisions (D)(1) to (4) of this section due to a physical or mental condition, which incapacity is supported by regularly updated information in the person's case record or plan.

(E) Any emancipated young adult described in division (A)(1) of this section who is directly receiving foster care payments, or on whose behalf such foster care payments are received, or any relative described in division (C)(1) of this section who is receiving kinship guardianship assistance, or any parent receiving adoption assistance payments, may refuse the payments at any time.

(F)(1) An emancipated young adult described in division (A)(1) of this section who is directly receiving foster care payments, or on whose behalf such foster care payments are received, or any relative described in division (C)(1) of this section who is receiving kinship guardianship assistance and the kinship guardianship young adult, or a parent receiving adoption assistance payments and the adopted young adult shall be eligible for services set forth in the federal, "Fostering Connections to Success and Increasing Adoptions Act of 2008," P.L. 110-351, ~~122 Stat. 3949.~~

(2) An emancipated young adult described in division (A)(1) of this section who is directly receiving foster care payments, or on whose behalf such foster care payments are received, pursuant to this section, may be eligible to reside in a supervised independent living setting, including apartment living, room and board arrangements, college or university dormitories, host homes, and shared roommate settings.

(G) Any determination by the department of ~~job and family services or the department of~~ children and youth that denies or terminates foster care assistance, kinship guardianship assistance, ~~kinship support program payments,~~ or adoption assistance payments shall be subject to a state hearing pursuant to section 5101.35 of the Revised Code.

Sec. ~~5101.1412~~ 5180.429. (A) Without the approval of a court, an emancipated young adult who receives payments, or on whose behalf payments are received, under division (A) of section ~~5101.1411~~ 5180.428 of the Revised Code, may enter into a voluntary participation agreement with the department of children and youth, or its representative, for the emancipated young adult's care and placement. The agreement shall stay in effect until one of the following occurs:

(1) The emancipated young adult enrolled in the program notifies the department, or its representative, that they want to terminate the agreement.

(2) The emancipated young adult becomes ineligible for the program.

(B) In order to maintain Title IV-E eligibility for the emancipated young adult, both of the

following apply:

(1) Not later than one hundred eighty days after the effective date of the voluntary participation agreement, the department or its representative must petition the court for, and obtain, a judicial determination that the emancipated young adult's best interest is served by continuing the care and placement with the department or its representative.

(2) Not later than twelve months after the effective date of the voluntary participation agreement, and at least once every twelve months thereafter, the department or its representative must petition the court for, and obtain, a judicial determination that the department or its representative has made reasonable efforts to finalize a permanency plan to prepare the emancipated young adult for independence.

Sec. ~~5101.1413~~ 5180.4210. Notwithstanding section ~~5101.1411-5180.42~~ of the Revised Code and any rules adopted thereunder, the department of children and youth shall pay the full nonfederal share of payments made pursuant to section ~~5101.1411-5180.428~~ of the Revised Code. No public children services agency shall be responsible for the cost of any payments made pursuant to section ~~5101.1411-5180.428~~ of the Revised Code.

Sec. ~~5101.1414~~ 5180.4211. (A) The department of children and youth shall adopt rules necessary to carry out the purposes of sections ~~5101.1411-5180.428~~ to ~~5101.1413-5180.4210~~ of the Revised Code, including rules that do all of the following:

(1) Allow an emancipated young adult described in division (A)(1) of section ~~5101.1411-5180.428~~ of the Revised Code who is directly receiving foster care payments, or on whose behalf such foster care payments are received, or an adopted young adult whose adoptive parents are receiving adoption assistance payments, to maintain eligibility while transitioning into, or out of, qualified employment or educational activities;

(2) Require that a thirty-day notice of termination be given by the department to an emancipated young adult described in division (A)(1) of section ~~5101.1411-5180.428~~ of the Revised Code who is receiving foster care payments, or on whose behalf such foster care payments are received, or to a parent receiving adoption assistance payments for an adopted young adult described in division (B)(1) of section ~~5101.1411-5180.428~~ of the Revised Code, who is determined to be ineligible for payments;

(3) Establish the scope of practice and training necessary for case managers and supervisors who care for emancipated young adults described in division (A)(1) of section ~~5101.1411-5180.428~~ of the Revised Code who are receiving foster care payments, or on whose behalf such foster care payments are received, under section ~~5101.1411-5180.428~~ of the Revised Code.

(B) The department of children and youth shall create an advisory council to evaluate and make recommendations for statewide implementation of sections ~~5101.1411-5180.428~~ and ~~5101.1412-5180.429~~ of the Revised Code.

Sec. ~~5101.1415~~ 5180.4212. The provisions of divisions (A) and (D) to (G) of section ~~5101.1411-5180.428~~ of the Revised Code shall not apply if the person is eligible for temporary or

permanent custody until age twenty-one pursuant to a dispositional order under sections 2151.353, 2151.414, and 2151.415 of the Revised Code.

Sec. ~~5101.1416~~ 5180.4213. (A) ~~Not later than nine months after the effective date of this section, the~~ The director of job and family services ~~children and youth~~ shall submit an amendment to the state plan required by 42 U.S.C. 671 to the United States secretary of health and human services to implement 42 U.S.C. 673(d) to provide kinship guardianship assistance under Title IV-E on behalf of a child to a relative who meets the following requirements:

(1) The relative has cared for the eligible child pursuant to division (B) of this section as a foster caregiver as defined by section 5103.02 of the Revised Code for at least six consecutive months.

(2) Both of the following apply:

(a) A juvenile court issued an order granting legal custody of the child to the relative, or a probate court issued an order granting guardianship of the child to the relative, and the order is not a temporary court order.

(b) The relative has committed to care for the child on a permanent basis.

(3) The relative signs a kinship guardianship assistance agreement required by 42 U.S.C. 673.

(B) A child is an eligible child for kinship guardianship assistance under this section if the following are met:

(1) The child has been removed from his or her home pursuant to a voluntary placement agreement or as a result of a judicial determination to the effect that continuation in the home would be contrary to the welfare of the child.

(2) The child has been eligible for foster care maintenance payments under section ~~5101.141~~ 5180.42 of the Revised Code while residing for at least six consecutive months in the home of a relative described in division (A) of this section.

(3) Returning the child home or adoption of the child are not appropriate permanency options for the child.

(4) The child demonstrates a strong attachment to the child's relative described in division (A) of this section and the relative has a strong commitment to caring permanently for the child.

(5) With respect to a child who has attained fourteen years of age, the child has been consulted regarding the kinship guardianship arrangement.

Sec. ~~5101.1417~~ 5180.4214. The department of children and youth shall adopt rules necessary to carry out the purposes of sections ~~5101.141~~ 5180.42, ~~5101.1411~~ 5180.428, and ~~5101.1416~~ 5180.4213 of the Revised Code, and 42 U.S.C. 673(d) of the "Social Security Act," including rules that do all of the following:

(A) Allow a kinship guardianship young adult described in division (C) of section ~~5101.1411~~ 5180.428 of the Revised Code on whose behalf kinship guardianship assistance is received, to maintain eligibility while transitioning into, or out of, qualified employment or educational

activities;

(B) Require that a thirty-day notice of termination be given by the department to a person receiving kinship guardianship assistance for a kinship guardianship young adult described in division (C) of section ~~5101.1411~~ 5180.428 of the Revised Code, who is determined to be ineligible for assistance.

Sec. ~~5101.1418~~ 5180.43. (A)(1) If, after a child's adoption is finalized, the department of children and youth considers the child to be in need of public care or protective services, the department may, to the extent state funds are available for this purpose, enter into an agreement with the child's adoptive parent under which the department may make post adoption special services subsidy payments on behalf of the child as needed when both of the following apply:

(a) The child has a physical or developmental disability or mental or emotional condition that either:

(i) Existed before the adoption petition was filed; or

(ii) Developed after the adoption petition was filed and can be directly attributed to factors in the child's preadoption background, medical history, or biological family's background or medical history.

(b) The department determines the expenses necessitated by the child's disability or condition are beyond the adoptive parent's economic resources.

(2) Services for which the department may make post adoption special services subsidy payments on behalf of a child under this section shall include medical, surgical, psychiatric, psychological, and counseling services, including residential treatment.

(3) The department shall establish clinical standards to evaluate a child's physical or developmental disability or mental or emotional condition and assess the child's need for services.

(4) The total dollar value of post adoption special services subsidy payments made on a child's behalf shall not exceed ten thousand dollars in any fiscal year, unless the department determines that extraordinary circumstances exist that necessitate further funding of services for the child. Under such extraordinary circumstances, the value of the payments made on the child's behalf shall not exceed fifteen thousand dollars in any fiscal year.

(5) The adoptive parent or parents of a child who receives post adoption special services subsidy payments shall pay at least five per cent of the total cost of all services provided to the child; except that the department may waive this requirement if the gross annual income of the child's adoptive family is not more than two hundred per cent of the federal poverty guideline.

(6) The department may use other sources of revenue to make post adoption special services subsidy payments, in addition to any state funds appropriated for that purpose.

(7) The department may contract with another person to carry out any of the duties described in this section.

(B) No payment shall be made on behalf of any person eighteen years of age or older beyond the end of the school year during which the person attains the age of eighteen or on behalf of a

mentally or physically disabled person twenty-one years of age or older.

(C) The director of children and youth shall adopt rules in accordance with Chapter 119. of the Revised Code necessary to implement this section. The rules shall establish all of the following:

- (1) The application process for all forms of assistance provided under this section;
- (2) Standards for determining the children who qualify to receive assistance provided under this section;
- (3) The method of determining the amount, duration, and scope of services provided to a child;
- (4) The method of transitioning the post adoption special services subsidy program from public children services agencies to the department;
- (5) Any other rule, requirement, or procedure the department considers appropriate for the implementation of this section.

~~(D) The department shall implement this section not later than July 1, 2022.~~

Sec. ~~5101.15~~ 5180.44. Within available funds the department of children and youth may reimburse counties in accordance with this section for a portion of the salaries paid to child welfare workers employed under section 5153.12 of the Revised Code. No county with a population of eighty thousand or less, according to the latest census accepted by the department as official, shall be entitled to reimbursement on the salaries of more than two child welfare workers, and no county with a population of more than eighty thousand, according to such census, shall be entitled to reimbursement on the salaries of more than two child welfare workers plus one additional child welfare worker for each one hundred thousand of population in excess of eighty thousand.

The maximum reimbursement to which a county may be entitled on any child welfare worker shall be as follows:

- (A) Twenty-seven hundred dollars a year for a child welfare worker who is a graduate of an accredited high school, college, or university;
- (B) Thirty-three hundred dollars a year for a child welfare worker who has one year or more of graduate training in social work or a field which the department finds to be related to social work;
- (C) Thirty-nine hundred dollars a year for a child welfare worker who has completed two years of social work training.

The salary of the executive director, designated in accordance with section 5153.10 of the Revised Code, shall be subject to reimbursement under this section, provided that the executive director qualifies under division (A), (B), or (C) of this section. No funds shall be allocated under this section until the director of children and youth has approved a plan of child welfare services for the county submitted by the public children services agency.

Sec. ~~5101.19~~ 5180.45. As used in sections ~~5101.19-5180.45~~ to ~~5101.194-5180.454~~ of the Revised Code:

- (A) "Adopted child" means a person who is less than eighteen years of age when the person becomes subject to a final order of adoption, an interlocutory order of adoption, or when the

adoption is recognized by this state under section 3107.18 of the Revised Code.

(B) "Adoption" includes an adoption arranged by an attorney, a public children services agency, private child placing agency, or a private noncustodial agency, an interstate adoption, or an international or foreign adoption.

(C) "Adoptive parent" means the person or persons who obtain parental rights and responsibilities over an adopted child pursuant to a final order of adoption, an interlocutory order of adoption, or an adoption recognized by this state under section 3107.18 of the Revised Code.

(D) "Casework services" means services performed or arranged by a public children services agency, private child placing agency, private noncustodial agency, or public entity with whom the department of children and youth has a Title IV-E subgrant agreement in effect, to manage the progress, provide supervision and protection of the child and the child's parent, guardian, or custodian.

(E) "Foster caregiver" has the same meaning as in section 5103.02 of the Revised Code.

(F) "Qualified professional" means an individual that is, but not limited to, any one of the following:

- (1) Audiologist;
- (2) Orthopedist;
- (3) Physician;
- (4) Certified nurse practitioner;
- (5) Physician assistant;
- (6) Psychiatrist;
- (7) Psychologist;
- (8) School psychologist;
- (9) Licensed marriage and family therapist;
- (10) Speech and language pathologist;
- (11) Licensed independent social worker;
- (12) Licensed professional clinical counselor;
- (13) Licensed social worker who is under the direct supervision of a licensed independent social worker;
- (14) Licensed professional counselor who is under the direct supervision of a licensed professional clinical counselor.

(G) "Special needs" means any of the following:

- (1) A developmental disability as defined in section 5123.01 of the Revised Code;
- (2) A physical or mental impairment that substantially limits one or more of the major life activities;
- (3) Any physiological disorder or condition, cosmetic disfigurement, or anatomical loss affecting one or more body systems;
- (4) Any mental or psychological disorder;

(5) A medical condition causing distress, pain, dysfunction, or social problems as diagnosed by a qualified professional that results in ongoing medical treatment.

Sec. ~~5101.191~~ 5180.451. (A) The director of children and youth shall establish and administer the Ohio adoption grant program in accordance with sections ~~5101.19~~ 5180.45 to ~~5101.194~~ 5180.454 of the Revised Code.

(B) The director shall provide ~~one, but not both, either~~ of the following one-time payments for an adopted child to the child's adoptive parent if the requirements of division (A) of section ~~5101.192~~ 5180.452 of the Revised Code, but not division (B) of that section, are satisfied regarding the child:

(1) Ten thousand dollars;

(2) Fifteen thousand dollars, if the parent was a foster caregiver who cared for the child prior to adoption.

(C) The director shall provide a one-time payment for an adopted child of twenty thousand dollars to the child's adoptive parent if the requirements of divisions (A) and (B) of section ~~5101.192~~ 5180.452 of the Revised Code are satisfied regarding the child.

(D) The payment described in divisions (B) and (C) of this section shall be provided to all eligible applicants to the extent state funds are available for this purpose.

Sec. ~~5101.192~~ 5180.452. (A) To receive a grant payment under division (B) of section ~~5101.191~~ 5180.451 of the Revised Code, all of the following must be satisfied:

(1) The adoptive parent has not previously received a grant payment from the Ohio adoption grant program for the adopted child for whom the parent is seeking payment.

(2) The adoptive parent does not also currently claim an adoption tax credit pursuant to former section 5747.37 of the Revised Code for the adopted child for whom the parent is seeking payment.

(3) The adoptive parent applies for the grant not later than one year after the final adoption order, interlocutory order of adoption, or recognition of the adoption by this state under section 3107.18 of the Revised Code for the adopted child for whom the grant payment is sought.

(4) The adoption was not by a parent whose spouse is a biological or adoptive parent of the child prior to the adoption for which the payment is sought.

(5) The adoption is finalized on or after January 1, 2023.

(6) The adoptive parent was a resident of Ohio at the time the adoption was finalized.

(B) To receive a grant payment under division (C) of section ~~5101.191~~ 5180.451 of the Revised Code, both of the following must be satisfied:

(1) The requirements of division (A) of this section must be satisfied.

(2) A qualified professional who does not provide casework services to the adopted child diagnoses the child with one or more special needs in the professional's area of expertise prior to the final order of adoption, interlocutory order of adoption, or recognition of the adoption by this state under section 3107.18 of the Revised Code.

Sec. ~~5101.193~~ 5180.453. (A) The director of children and youth shall adopt rules to administer and implement the Ohio adoption grant program. The director, in consultation with the tax commissioner, shall also adopt rules authorizing the department to withhold and remit to the Internal Revenue Service federal income tax from grant payments under division (B) of section ~~5101.191~~ 5180.451 of the Revised Code, provided such withholding is authorized under federal law or approved by the Internal Revenue Service.

(B) No application fee shall be charged for the grant program.

(C) Notwithstanding any law to the contrary, the director may require, as necessary to administer the Ohio adoption grant program, either or both of the following:

(1) ~~The submission~~ Certified copies of any court or legal document necessary to prove a final order of adoption, an interlocutory order of adoption, or recognition of the adoption under section 3107.18 of the Revised Code;

(2) Any department, agency, court, or division of the state, including the department of health, to provide any document related to the adoption.

~~(D)~~ (D)(1) No person shall knowingly produce or submit any false or misleading documentation or information to the department of children and youth in an effort to qualify for or obtain a grant from the Ohio adoption grant program.

(2) Whoever violates division (D)(1) of this section is guilty of falsification in accordance with section 2921.13 of the Revised Code.

(E) Notwithstanding any provision of section 121.95 of the Revised Code to the contrary, a regulatory restriction contained in a rule adopted under section ~~5101.193~~ 5180.453 of the Revised Code is not subject to sections 121.95 to 121.953 of the Revised Code.

Sec. ~~5101.194~~ 5180.454. Any document provided to the department of children and youth under division (C) of section ~~5101.193~~ 5180.453 of the Revised Code remains ~~a~~;

(A) A public record under section 149.43 of the Revised Code if it was a public record under that section before being provided to the department;

(B) Confidential if it was confidential under any state or federal law before being provided to the department.

Sec. ~~5101.85~~ 5180.50. As used in sections ~~5101.851~~ 5180.51 to ~~5101.856~~ 5180.514 of the Revised Code, "kinship caregiver" means any of the following who is eighteen years of age or older and is caring for a child in place of the child's parents:

(A) The following individuals related by blood or adoption to the child:

(1) Grandparents, including grandparents with the prefix "great," "great-great," or "great-great-great";

(2) Siblings;

(3) Aunts, uncles, nephews, and nieces, including such relatives with the prefix "great," "great-great," "grand," or "great-grand";

(4) First cousins and first cousins once removed.

- (B) Stepparents and stepsiblings of the child;
- (C) Spouses and former spouses of individuals named in divisions (A) and (B) of this section;
- (D) A legal guardian of the child;
- (E) A legal custodian of the child;
- (F) Any nonrelative adult that has a familiar and long-standing relationship or bond with the child or the family, which relationship or bond will ensure the child's social ties.

Sec. ~~5401.851~~ 5180.51. The department of children and youth shall establish a statewide kinship care navigator program to assist kinship caregivers who are seeking information regarding, or assistance obtaining, services and benefits available at the state and local level that address the needs of those caregivers residing in each county. The program shall provide to kinship caregivers information and referral services and assistance obtaining support services including the following:

- (A) Publicly funded child care;
- (B) Respite care;
- (C) Training related to caring for special needs children;
- (D) A toll-free telephone number that may be called to obtain basic information about the rights of, and services available to, kinship caregivers;
- (E) Legal services.

Sec. ~~5401.853~~ 5180.511. The director of children and youth shall divide the state into not less than five and not greater than twelve regions, for the kinship care navigator program under section ~~5401.851~~ 5180.51 of the Revised Code. The director shall take the following into consideration when establishing the regions:

- (A) The population size;
- (B) The estimated number of kinship caregivers;
- (C) The expertise of kinship navigators;
- (D) Any other factor the director considers relevant.

Sec. ~~5401.854~~ 5180.512. The program in each kinship care navigator region established under section ~~5401.853~~ 5180.511 of the Revised Code shall provide information and referral services and assistance in obtaining support services for kinship caregivers within its region.

Sec. ~~5401.855~~ 5180.513. The department of children and youth shall adopt rules to implement the kinship care navigator program. The rules shall be adopted under Chapter 119. of the Revised Code, except that rules governing fiscal and administrative matters related to implementation of the program are internal management rules and shall be adopted under section 111.15 of the Revised Code.

Sec. ~~5401.856~~ 5180.514. (A)(1) The kinship care navigator program shall be funded to the extent that general revenue funds have been appropriated by the general assembly for that purpose.

(2) The director of children and youth shall take any action necessary to obtain funds available for the kinship care navigator program under Title IV-E of the "Social Security Act," 94

~~Stat. 501 (1980)~~, 42 U.S.C. 670, as amended.

(B) The department shall pay the full nonfederal share for the kinship care navigator program. No county department of job and family services or public children services agency shall be responsible for the cost of the program.

Sec. ~~5101.802~~ 5180.52. (A) As used in this section:

(1) "Custodian," "guardian," and "minor child" have the same meanings as in section 5107.02 of the Revised Code.

(2) "Federal poverty guidelines" has the same meaning as in section 5101.46 of the Revised Code.

(3) "Kinship caregiver" has the same meaning as in section ~~5101.85~~ 5180.50 of the Revised Code.

(B) Subject to division (E) of section 5101.801 of the Revised Code, there is hereby created the kinship permanency incentive program to promote permanency for a minor child in the legal and physical custody of a kinship caregiver. The program shall provide an initial one-time incentive payment to the kinship caregiver to defray the costs of initial placement of the minor child in the kinship caregiver's home. The program may provide additional permanency incentive payments for the minor child at six-month intervals, based on the availability of funds. An eligible caregiver may receive a maximum of eight incentive payments per minor child.

(C) A kinship caregiver may participate in the program if all of the following requirements are met:

(1) The kinship caregiver applies to a public children services agency in accordance with the application process established in rules authorized by division (E) of this section;

(2) Not earlier than July 1, 2005, a juvenile court issues an order granting legal custody to the kinship caregiver, or a probate court grants guardianship to the kinship caregiver, except that a temporary court order is not sufficient to meet this requirement;

(3) The kinship caregiver is either the minor child's custodian or guardian;

(4) The minor child resides with the kinship caregiver pursuant to a placement approval process established in rules authorized by division (E) of this section;

(5) Excluding any income excluded under rules adopted under division (E) of this section, the gross income of the kinship caregiver's family, including the minor child, does not exceed three hundred per cent of the federal poverty guidelines.

(6) The kinship caregiver is not receiving kinship guardianship assistance under Title IV-E of the "Social Security Act," 42 U.S.C. 673(d), as amended, or the program described in section ~~5101.1411~~ 5180.428 of the Revised Code or the program described in section 5153.163 of the Revised Code.

(D) Public children services agencies shall make initial and ongoing eligibility determinations for the kinship permanency incentive program in accordance with rules authorized by division (E) of this section. The director of children and youth shall supervise public children

services agencies' duties under this section.

(E) The director of children and youth shall adopt rules under division (C) of section 5101.801 of the Revised Code as necessary to implement the kinship permanency incentive program. The rules shall establish all of the following:

- (1) The application process for the program;
- (2) The placement approval process through which a minor child is placed with a kinship caregiver for the kinship caregiver to be eligible for the program;
- (3) The initial and ongoing eligibility determination process for the program, including the computation of income eligibility;
- (4) The amount of the incentive payments provided under the program;
- (5) The method by which the incentive payments are provided to a kinship caregiver.

(F) The amendments made to this section by Am. Sub. H.B. 119 of the 127th general assembly shall not affect the eligibility of any kinship caregiver whose eligibility was established before June 30, 2007.

Sec. ~~5101.88~~ 5180.53. As used in sections ~~5101.881-5180.531~~ to ~~5101.8811-5180.536~~ of the Revised Code:

(A) "Cost-of-living adjustment" has the same meaning as in section 5107.04 of the Revised Code.

(B) "Kinship caregiver" has the same meaning as in section ~~5101.85-5180.50~~ of the Revised Code.

Sec. ~~5101.881~~ 5180.531. There is hereby established the kinship support program. The department of children and youth shall coordinate and administer the program to the extent funds are appropriated and allocated for this purpose.

Sec. ~~5101.884~~ 5180.532. The kinship support program shall provide financial payments to kinship caregivers who:

(A) Receive placement of a child who is in the temporary or permanent custody of a public children services agency or under the Title IV-E agency with legal responsibility for the care and placement of the child; and

(B) Do not have foster home certification under section 5103.03 of the Revised Code.

Sec. ~~5101.885~~ 5180.533. Kinship support program payments under section ~~5101.884~~ 5180.532 of the Revised Code shall be ten dollars and twenty cents per child, per day, to the extent funds are available. The department of children and youth shall increase the payment amount on January 1, 2022, and on the first day of each January thereafter by the cost-of-living adjustment made in the immediately preceding December.

Sec. ~~5101.886~~ 5180.534. Kinship support program payments shall be made to kinship caregivers as follows:

~~(A) For not more than nine months after the effective date of this section, if a child has been placed with the kinship caregiver as of the effective date of this section;~~

~~(B) For not more than than nine months after the placement of a child with the kinship caregiver, if the placement occurs during the nine month period that begins on the effective date of this section;~~

~~(C) For for not more than six months after the date of placement of a child with the kinship caregiver, if the placement occurs after the nine month period that began on the effective date of this section.~~

Sec. ~~5101.887~~ 5180.535. Kinship support program payments under section ~~5101.884~~ 5180.532 of the Revised Code shall cease when any of the following occur:

(A) The kinship caregiver obtains foster home certification under section 5103.03 of the Revised Code.

(B) In accordance with section ~~5101.886~~ 5180.534 of the Revised Code;

(C) Placement with the kinship caregiver is terminated or otherwise ceases.

Sec. ~~5101.8811~~ 5180.536. The director of children and youth may adopt rules for the administration of the kinship support program in accordance with section 111.15 of the Revised Code.

Sec. ~~5101.8812~~ 5180.56. Benefits and services provided under the kinship guardianship assistance program, extended kinship guardianship assistance program, kinship support program, and kinship permanency incentive program are inalienable whether by way of assignment, charge, or otherwise and exempt from execution, attachment, guardianship garnishment, and other like processes.

Sec. ~~5101.889~~ 5180.57. A kinship caregiver, on obtaining foster home certification under section 5103.03 of the Revised Code, shall receive foster care maintenance payments equal to the custodial agency rate as determined by the certifying agency, which is either the custodial agency, private child placing agency, or private non-custodial agency.

Sec. ~~5101.34~~ 5180.70. (A) There is hereby created in the department of children and youth the Ohio commission on fatherhood. The commission shall consist of the following members:

(1)(a) Four members of the house of representatives appointed by the speaker of the house, not more than two of whom are members of the same political party. Two of the members must be from legislative districts that include a county or part of a county that is among the one-third of counties in this state with the highest number per capita of households headed by females.

(b) Two members of the senate appointed by the president of the senate, each from a different political party. One of the members must be from a legislative district that includes a county or part of a county that is among the one-third of counties in this state with the highest number per capita of households headed by females.

(2) The governor, or the governor's designee;

(3) One representative of the judicial branch of government appointed by the chief justice of the supreme court;

(4) The directors of health, children and youth, rehabilitation and correction, mental health

and addiction services, youth services, and education and workforce, or their designees;

(5) One representative of the Ohio family and children first cabinet council created under section 121.37 of the Revised Code appointed by the chairperson of the council;

(6) Five representatives of the general public appointed by the governor. These members shall have extensive experience in issues related to fatherhood.

(B) Members appointed to the Ohio commission on fatherhood shall serve two-year terms. A member appointed pursuant to division (A)(1) of this section shall serve on the commission until the end of the general assembly from which the member was appointed or until the member ceases to serve in the chamber of the general assembly in which the member serves at the time of appointment, whichever occurs first. The governor or the governor's designee shall serve on the commission until the governor ceases to be governor. The directors or their designees shall serve on the commission until they cease, or the director a designee represents ceases, to be director. Each member shall serve on the commission from the date of appointment until the end of the term for which the member was appointed. Members may be reappointed.

Vacancies shall be filled in the manner provided for original appointments. Any member appointed to fill a vacancy occurring prior to the expiration date of the term for which the member's predecessor was appointed shall serve on the commission for the remainder of that term. A member shall continue to serve on the commission subsequent to the expiration date of the member's term until the member's successor is appointed or until a period of sixty days has elapsed, whichever occurs first. Members shall serve without compensation but shall be reimbursed for necessary expenses.

Sec. ~~5401.344~~ 5180.701. (A) The Ohio commission on fatherhood shall elect a chairperson from among its members in every odd-numbered year.

(B) The governor shall appoint an individual to serve as the commission's executive director. The executive director shall serve at the pleasure of the governor and shall report to the director of children and youth or the director's designee.

The governor shall fix the executive director's salary on the basis of the executive director's experience and the executive director's responsibilities and duties. The executive director shall be in the unclassified civil service.

The department of children and youth shall provide staff and other support services as necessary for the commission to fulfill its duties.

(C) The commission may accept gifts, grants, donations, contributions, benefits, and other funds from any public agency or private source to carry out any or all of the commission's duties. The funds shall be deposited into the Ohio commission on fatherhood fund, which is hereby created in the state treasury. All gifts, grants, donations, contributions, benefits, and other funds received by the commission pursuant to this division shall be used solely to support the operations of the commission.

Sec. ~~5401.342~~ 5180.702. The Ohio commission on fatherhood shall do both of the following:

- (A) Organize a state summit on fatherhood every four years;
- (B) Prepare a report each year that does the following:
 - (1) Identifies resources available to fund fatherhood-related programs and explores the creation of initiatives to do the following:
 - (a) Build the parenting skills of fathers;
 - (b) Provide employment-related services for low-income, noncustodial fathers;
 - (c) Prevent premature fatherhood;
 - (d) Provide services to fathers who are inmates in or have just been released from imprisonment in a state correctional institution, as defined in section 2967.01 of the Revised Code, or in any other detention facility, as defined in section 2921.01 of the Revised Code, so that they are able to maintain or reestablish their relationships with their families;
 - (e) Reconcile fathers with their families;
 - (f) Increase public awareness of the critical role fathers play.
 - (2) Describes the commission's expectations for the outcomes of fatherhood-related programs and initiatives and the methods the commission uses for conducting annual measures of those outcomes;
 - (3) Evaluates the number of fathers and children served and the number and types of additional services provided as a result of the recommendations made to the director of job and family services pursuant to section ~~5101.805~~ 5180.704 of the Revised Code;
 - (4) Evaluates the performance of the nonprofit community-based organizations that received grants under section 5180.706 of the Revised Code.

The commission shall submit each report to the general assembly in accordance with section 101.68 of the Revised Code.

(C) Pursuant to section ~~5101.805~~ 5180.704 of the Revised Code, the commission may make recommendations to the director of ~~job and family services~~ children and youth regarding funding, approval, and implementation of fatherhood programs in this state that meet at least one of the four purposes of the temporary assistance for needy families block grant, as specified in 42 U.S.C. 601.

(D) The portion of the report prepared pursuant to ~~division~~ divisions (B)(2) and (4) of this section shall be prepared by the commission in collaboration with the director of children and youth.

(E) The commission shall submit each report prepared pursuant to division (B) of this section to the president and minority leader of the senate, speaker and minority leader of the house of representatives, governor, and chief justice of the supreme court. The first report is due not later than one year after the last of the initial appointments to the commission is made under section ~~5101.341~~ 5180.701 of the Revised Code.

Sec. ~~5101.343~~ 5180.703. Sections 101.82 to 101.87 of the Revised Code do not apply to the Ohio commission on fatherhood.

Sec. ~~5101.805~~ 5180.704. (A) Subject to division (E) of section 5101.801 of the Revised Code, the Ohio commission on fatherhood, created under section ~~5101.34~~ 5180.70 of the Revised

Code, may make recommendations to the director of ~~job and family services~~ children and youth concerning the funding, approval, and implementation of fatherhood programs in this state that meet at least one of the four purposes of the temporary assistance for needy families block grant, as specified in 42 U.S.C. 601.

(B) The department of ~~job and family services~~ children and youth may provide funding under this section to government entities and, to the extent permitted by federal law, private, not-for-profit entities with which the department enters into agreements under division (B)(4) of section 5101.801 of the Revised Code.

Sec. 5180.705. (A) The department of children and youth, through the Ohio commission on fatherhood, must contract for the development and implementation of the responsible fatherhood initiative (RFI). The initiative must provide an opportunity for every father in the state to obtain information and inspiration that will motivate and enable him to enhance his abilities as a father, recognizing that some fathers have greater challenges than others and would benefit from greater support.

(B) The initiative must include the following:

(1) A statewide media campaign that increases the awareness of the importance of fathers being involved in their children's lives. The media campaign may include print, television, digital, and social media elements and appearances by and involvement from public figures and influencers.

(2) Resources and information for fathers and father figures to increase engagement and involvement in their children's lives.

(C)(1) The department must contract for the development and implementation of the initiative with a nonprofit (RFI manager) organization that has both of the following:

(a) A history of focusing on responsible fatherhood, including providing online resources to fathers, and engaging fathers, father figures, and children through community-based and school-based events to encourage responsible fatherhood;

(b) The organizational capacity to manage a statewide initiative and successfully carry out the requirements of this section.

(2) The organization must collaborate with other relevant government agencies and private organizations to develop and implement the initiative. Those agencies and organizations must collaborate with the contracted organization to carry out the initiative.

(3) The RFI manager must be solely responsible for developing, collaborating, and managing the RFI media campaign and the resources, content, and information for fathers.

Sec. 5180.706. (A) The department of children and youth, through the Ohio commission on fatherhood, must award grants to eligible nonprofit organizations, as described in section 5180.705 of the Revised Code, to address the needs of fathers. The department must award the following types of grants:

(1) Grants that comprehensively address the needs of fathers, such as assisting them in finding employment, managing child support obligations, transitioning from a period of

incarceration, accessing health care, understanding child development, and enhancing parenting skills. Services provided must be tailored to the needs of the father being served. Case management services must be provided by the grant recipient, either directly or by subcontract, to the fathers who are served by the grants under this section. If the father receiving case management services through a grant awarded under this section has a child receiving services from a public children services agency because the child is the subject of an abuse, neglect, or dependency proceeding, the case management services may be coordinated.

(2) Grants that provide evidence-based parenting education specifically for fathers. The grants under this section must not require case management services.

(B) The department must prioritize applicants for a grant based on the following:

(1) Need in a geographic area and the population to be served by the grant as indicated by the following:

(a) Unemployment rates;

(b) Incarceration rates;

(c) Housing instability;

(d) The number of single-parent households;

(e) The number of public benefit recipients;

(f) Graduation rates;

(g) Levels of academic achievement.

(2) Whether an applicant has a primary mission of, or a history of a significant focus on and effective work towards, addressing the needs of men in their role as fathers;

(3) Applicant current and historical involvement in the community being served;

(4) Applicant commitment and capability to employ competent staff who can effectively engage with the fathers being served, including individuals who share similar backgrounds as the fathers being served;

(5) The number of individuals the applicant plans to serve through the grant and the projected costs for the program;

(6) Applicant organizational capacity to effectively meet the requirements of the grant and to deliver the programs proposed by the applicant. The department may offer technical assistance to applicants and grant recipients that have lower organizational capacity if they have, or their leadership has, significant experience serving fathers.

(C) Grants are to be awarded for not more than three years, with subsequent funding contingent on compliance with grant requirements and adequate performance. Grant recipients must submit reports to the department in a format and at intervals, which must be at least annually, prescribed by the department. The RFI manager contracted with under section 5180.705 of the Revised Code may be a recipient of grants under this section.

Sec. 5180.707. (A) A nonprofit organization that receives a grant under section 5180.706 of the Revised Code must address the unique needs of the fathers of children who are served by the

organization. The organization must do all of the following:

(1) Conduct an initial assessment of its engagement with those fathers and its provision of and referral to father-oriented services;

(2) Create an action plan to address any gaps identified through the assessment and implement the action plan;

(3) Engage with the Ohio commission on fatherhood to build relationships with fathers, help identify their needs, assist them in accessing services, and communicate with the organization about the challenges faced by these fathers and how to appropriately meet their unique needs.

(B) The Ohio commission on fatherhood must annually review how all recipient organizations are meeting the needs of fathers, including how the organizations are helping fathers establish positive, stable relationships with their children and assisting fathers in receiving needed services. All recipient organizations must provide any relevant information on how they are meeting the needs of these fathers to the commission. The information must be included in the annual report required under section 5180.702 of the Revised Code.

Sec. ~~5101.804~~ 5180.71. (A) Subject to division (E) of section 5101.801 of the Revised Code, there is hereby created the Ohio parenting and pregnancy program to provide services for pregnant women and parents or other relatives caring for children twelve months of age or younger that do both of the following:

(1) Promote childbirth, parenting, and alternatives to abortion;

(2) Meet one or more of the four purposes of the temporary assistance for needy families block grant as specified in 42 U.S.C. 601.

(B) To the extent permitted by federal law, the department of children and youth may provide funds under the program to entities with which the department enters into agreements under division (B)(3) of section 5101.801 of the Revised Code. In accordance with criteria the department develops, the department may solicit proposals from entities seeking to provide services under the program. The department may enter into an agreement with an entity only if it meets all of the following conditions:

(1) Is a private, not-for-profit entity;

(2) Is an entity whose primary purpose is to promote childbirth, rather than abortion, through counseling and other services, including parenting and adoption support;

(3) Provides services to pregnant women and parents or other relatives caring for children twelve months of age or younger, including clothing, counseling, diapers, food, furniture, health care, parenting classes, postpartum recovery, shelter, and any other supportive services, programs, or related outreach;

(4) Does not charge pregnant women and parents or other relatives caring for children twelve months of age or younger a fee for any services received;

(5) Is not involved in or associated with any abortion activities, including providing abortion counseling or referrals to abortion clinics, performing abortion-related medical procedures, or

engaging in pro-abortion advertising;

(6) Does not discriminate in its provision of services on the basis of race, religion, color, age, marital status, national origin, disability, or gender.

(C) An entity that has entered into an agreement with the department under division (B)(3) of section 5101.801 of the Revised Code may enter into a subcontract with another entity under which the other entity provides all or part of the services described in division (B)(3) of this section. A subcontract may be entered into with another entity only if that entity meets all of the following conditions:

(1) Is a private, not-for-profit entity;

(2) Is physically and financially separate from any entity, or component of an entity, that engages in abortion activities;

(3) Is not involved in or associated with any abortion activities, including providing abortion counseling or referrals to abortion clinics, performing abortion-related medical procedures, or engaging in pro-abortion advertising.

(D) The director of children and youth shall adopt rules under division (C) of section 5101.801 of the Revised Code as necessary to implement the Ohio parenting and pregnancy program.

Sec. ~~3701.65~~ 5180.72. (A) There is hereby created in the state treasury the "choose life" fund. The fund shall consist of the contributions that are paid to the registrar of motor vehicles by applicants who voluntarily elect to obtain "choose life" license plates pursuant to section 4503.91 of the Revised Code and any money returned to the fund under division (E)(1)(d) of this section. All investment earnings of the fund shall be credited to the fund.

(B)(1) At least annually, the director of ~~health-children and youth~~ shall distribute the money in the fund to any private, nonprofit organization that is eligible to receive funds under this section and that applies for funding under division (C) of this section.

(2) The director shall allocate the funds to each county in proportion to the number of "choose life" license plates issued during the preceding year to vehicles registered in each county. The director shall distribute funds allocated for a county as follows:

(a) To one or more eligible organizations located within the county;

(b) If no eligible organization located within the county applies for funding, to one or more eligible organizations located in contiguous counties;

(c) If no eligible organization located within the county or a contiguous county applies for funding, to one or more eligible organizations within any other county.

(3) The director shall ensure that any funds allocated for a county are distributed equally among eligible organizations that apply for funding within the county.

(C) Any organization seeking funds under this section annually shall apply for distribution of the funds based on the county in which the organization is located. An organization also may apply for funding in a county in which it is not located if it demonstrates that it provides services for

pregnant women residing in that county. The director shall develop an application form and may determine the schedule and procedures that an organization shall follow when annually applying for funds. The application shall inform the applicant of the conditions for receiving and using funds under division (E) of this section. The application shall require evidence that the organization meets all of the following requirements:

- (1) Is a private, nonprofit organization;
- (2) Is committed to counseling pregnant women about the option of adoption;
- (3) Provides services within the state to pregnant women who are planning to place their children for adoption, including counseling and meeting the material needs of the women;
- (4) Does not charge women for any services received;
- (5) Is not involved or associated with any abortion activities, including counseling for or referrals to abortion clinics, providing medical abortion-related procedures, or pro-abortion advertising;
- (6) Does not discriminate in its provision of any services on the basis of race, religion, color, age, marital status, national origin, disability, gender, or age;
- (7) If the organization is applying for funding in a county in which it is not located, provides services for pregnant women residing in that county.

(D) The director shall not distribute funds to an organization that does not provide verifiable evidence of the requirements specified in the application under division (C) of this section and shall not provide additional funds to any organization that fails to comply with division (E) of this section in regard to its previous receipt of funds under this section.

(E)(1) An organization receiving funds under this section shall do all of the following:

- (a) Use not more than sixty per cent of the funds distributed to it for the material needs of pregnant women who are planning to place their children for adoption or for infants awaiting placement with adoptive parents, including clothing, housing, medical care, food, utilities, and transportation;
- (b) Use not more than forty per cent of the funds distributed to it for counseling, training, or advertising;
- (c) Not use any of the funds distributed to it for administrative expenses, legal expenses, or capital expenditures;
- (d) Annually return to the fund created under division (A) of this section any unused money that exceeds ten per cent of the money distributed to the organization.

(2) The organization annually shall submit to the director an audited financial statement verifying its compliance with division (E)(1) of this section.

(F) The director, in accordance with Chapter 119. of the Revised Code, shall adopt rules to implement this section.

It is not the intent of the general assembly that the department create a new position within the department to implement and administer this section. It is the intent of the general assembly that

the implementation and administration of this section be accomplished by existing department personnel.

(G) If funds that have been allocated to a county for any previous year have not been distributed to one or more eligible organizations, the director may distribute those funds in accordance with this section.

~~Sec. 5180.40~~ 5180.73. To increase participation in evidence-based parenting education programs, the department of children and youth shall ensure state departments, agencies, and boards have information to communicate with parents, caregivers, and child care providers about such programs to promote their benefits, including their parenting, caregiving, and educational resources.

Sec. 5180.99. (A) Whoever violates division (B) of section 5180.275 of the Revised Code is guilty of a misdemeanor of the second degree.

(B) Whoever violates section 5180.403 of the Revised Code is guilty of a misdemeanor of the fourth degree.

Sec. 5303.34. (A) As used in this section, "bad faith" means a trespass committed with either of the following:

(1) Actual knowledge that the entry onto, and the extraction of minerals from, the property was unlawful;

(2) Willful or wanton disregard for the lawful property or mineral rights of another person and with the intent of depriving the lawful owner of the owner's minerals.

"Bad faith" shall not be presumed and does not include an entry onto property based on a reasonable belief that such entry, or the extraction occurring after such entry, was lawful.

(B) In an action brought by a person who owns mineral rights against any person who trespasses on the land containing such minerals and unlawfully extracts, exploits, or otherwise converts the minerals, damages shall be equal to one of the following:

(1) In the case of minerals, such as coal, stone, or ore, that are extracted by underground or surface mining methods, the revenue received from the sale of the minerals measured at the mouth of the mine, less the cost of extraction, less any sums previously paid;

(2) In the case of minerals, such as hydrocarbons, in liquid or gaseous states that are extracted by drilling, the revenue received from the sale of such minerals measured at the wellhead, less the cost of extraction, less any sums previously paid.

(C) When calculating damages under division (B)(1) or (2) of this section, if the person who trespassed is determined to have trespassed on the land in bad faith, no reduction for the cost of extraction shall be allowed, and the damaged party is entitled to the full revenue received from the sale of the minerals measured at the mouth of the mine or at the wellhead, as applicable, regardless of extraction method, less any sums previously paid. The damaged party is not entitled to punitive damages.

Sec. 5310.06. All money received by the clerk of the probate court or the clerk of the court of common pleas under section 5310.05 of the Revised Code shall be paid at least once a month to

the treasurer of state, who shall, ~~with the advice and approval of the secretary of state and the auditor of state,~~ invest, reinvest, and keep invested such funds in bonds and securities of the United States, or of this state, or of any county, township, district, or municipal corporation of this state, or in approved mortgages on ~~income-producing~~ income-producing lands that are registered, provided that no loan shall be made by mortgage on any land which is not assessed, at the latest general assessment, for at least twice the amount of the loan, exclusive of improvements.

Sec. 5310.47. Abolition of land registration in a county does not bar ~~either of the following:~~

(A) ~~A~~ a person who is deprived of land, any interest therein, or any encumbrance thereon as the result of a decree obtained by fraud in a case relating to registered land or to the initial registration of land from filing a complaint to open up and review the case as provided in section 5309.23 or 5309.81 of the Revised Code;

~~(B) A person who has a cause of action under section 5310.07 of the Revised Code from commencing and prosecuting an action as provided in that section, subject to the period of limitation provided in section 5310.12 of the Revised Code. If judgment is rendered for the plaintiff in such an action, recovery shall be had as provided in sections 5310.09 to 5310.11 and 5310.13 of the Revised Code.~~

Sec. 5323.02. (A) An owner of residential rental property shall file with the county auditor of the county in which the property is located the following information:

(1) The name, address, and telephone number of the owner;

(2) If the residential rental property is owned by a trust, business trust, estate, partnership, limited partnership, limited liability company, association, corporation, or any other business entity, the name, address, and telephone number of the following:

(a) A trustee, in the case of a trust or business trust;

(b) The executor or administrator, in the case of an estate;

(c) A general partner, in the case of a partnership or a limited partnership;

(d) A member, manager, or officer, in the case of a limited liability company;

(e) An associate, in the case of an association;

(f) An officer, in the case of a corporation;

(g) A member, manager, or officer, in the case of any other business entity.

(3) The street address and permanent parcel number of the residential rental property.

(B) The information required under division (A) of this section shall be filed and maintained on the tax list or the real property record.

(C) An owner of residential rental property shall update the information required under division (A) of this section within sixty days after any change in the information occurs.

(D) The county auditor shall provide an owner of residential rental property located in a county that has a population of more than two hundred thousand according to the most recent decennial census with notice pursuant to division (B) of section 323.131 of the Revised Code of the requirement to file the information required under division (A) of this section and the requirement to

update that information under division (C) of this section.

(E) The owner of residential real property shall comply with the requirements under divisions (A) and (C) of this section within sixty days after receiving the notice provided under division (D) of this section, division ~~(D)~~(E) of section 319.202, or division (B) of section 323.131 of the Revised Code.

(F) Any agent designated by the owner to manage the property on the owner's behalf may file or update any information, or do anything otherwise required by this section, on the owner's behalf.

Sec. 5501.91. (A) As used in this section, "port authority" means a port authority created under Chapter 4582. of the Revised Code.

(B) There is hereby established the Ohio maritime assistance program, which the department of transportation shall administer. Under the program, a port authority may apply to the department for a grant to be used as prescribed in division (D) of this section. In order to be eligible for a grant under this section, a port authority is required to meet either of the following requirements:

(1) At the time of application for a grant, the port authority owns or is the co-applicant with the owner of an active marine cargo terminal located on one of the following:

(a) The shore of Lake Erie or the Ohio river or on;

(b) On a Lake Erie tributary;

(c) On an Ohio river tributary.

(2) At the time of application for a grant, the port authority is located in, or has jurisdiction within, a federally qualified opportunity zone and the federally qualified opportunity zone has an active marine cargo terminal with a stevedoring operation that is located on the shore of Lake Erie or the Ohio river.

(C)(1) Every applicant for a grant shall submit with its application a written business justification for the investment that indicates the operational and market need for the project in a form the director of transportation shall prescribe.

(2) The department shall evaluate all grant applications according to the following criteria:

(a) The degree to which the proposed project will increase the efficiency or capacity of maritime cargo terminal operations;

(b) Whether the project will result in the handling of new types of cargo or an increase in cargo volume;

(c) Whether the project will meet an identified supply chain need or benefit Ohio firms that export goods to foreign markets, or import goods to Ohio for use in manufacturing or for value-added distribution;

(d) Any other criteria the director determines to be appropriate.

(3) If a grant application does not meet the criteria specified in divisions (C)(2)(b) and (c) of this section, an applicant is not eligible for a grant under this section.

(D) A port authority shall use a grant awarded under this section only for any of the

following purposes:

(1) Land acquisition and site development for marine cargo terminal and associated uses, including demolition and environmental remediation;

(2) Construction of wharves, quay walls, bulkheads, jetties, revetments, breakwaters, shipping channels, dredge disposal facilities, projects for the beneficial use of dredge material, and other structures and improvements directly related to maritime commerce and harbor infrastructure;

(3) Construction and repair of warehouses, transit sheds, railroad tracks, roadways, gates and gatehouses, fencing, bridges, offices, shipyards, and other improvements needed for marine cargo terminal and associated uses, including shipyards;

(4) Acquisition of cargo handling equipment, including mobile shore cranes, stationary cranes, tow motors, fork lifts, yard tractors, craneways, conveyor and bulk material handling equipment, and all types of ship loading and unloading equipment;

(5) Planning and design services and other services associated with construction.

(E) A port authority shall pay a matching amount of at least one dollar for each grant dollar received for the proposed project.

(F) The director of transportation shall govern the program established under this section, including the grant application, evaluation, award processes, and how the grant money may be spent by a port authority.

Sec. 5502.262. (A) As used in this section:

(1) "Administrator" means the superintendent, principal, chief administrative officer, or other person having supervisory authority of any of the following:

(a) A city, exempted village, local, or joint vocational school district;

(b) A community school established under Chapter 3314. of the Revised Code, as required through reference in division (A)(11)(d) of section 3314.03 of the Revised Code;

(c) A STEM school established under Chapter 3326. of the Revised Code, as required through reference in section 3326.11 of the Revised Code;

(d) A college-preparatory boarding school established under Chapter 3328. of the Revised Code;

(e) A district or school operating a career-technical education program approved by the department of education and workforce under section 3317.161 of the Revised Code;

(f) A chartered nonpublic school;

(g) An educational service center;

(h) A preschool program or school-age child care program licensed by the department of education and workforce;

(i) Any other facility that primarily provides educational services to children subject to regulation by the department of education and workforce.

(2) "Emergency management test" means a regularly scheduled drill, exercise, or activity designed to assess and evaluate an emergency management plan under this section.

(3) "Building" means any school, school building, facility, program, or center.

(4) "Regional mobile training officer" means the regional mobile training officer appointed under section 5502.70 of the Revised Code for the region in which a district, school, center, program, or facility is located.

(B)(1) Each administrator shall develop and adopt a comprehensive emergency management plan, in accordance with rules adopted pursuant to division (F) of this section, for each building under the administrator's control. The administrator shall examine the environmental conditions and operations of each building to determine potential hazards to student and staff safety and shall propose operating changes to promote the prevention of potentially dangerous problems and circumstances. In developing the plan for each building, the administrator shall involve community law enforcement and safety officials, parents of students who are assigned to the building, and teachers and nonteaching employees who are assigned to the building. The administrator may involve the regional mobile training officer in the development of the plan. The administrator shall incorporate remediation strategies into the plan for any building where documented safety problems have occurred.

(2) Each administrator shall also incorporate into the emergency management plan adopted under division (B)(1) of this section all of the following:

(a) A protocol for addressing serious threats to the safety of property, students, employees, or administrators;

(b) A protocol for responding to any emergency events that occur and compromise the safety of property, students, employees, or administrators. This protocol shall include, but not be limited to, all of the following:

(i) A floor plan that is unique to each floor of the building;

(ii) A site plan that includes all building property and surrounding property;

(iii) An emergency contact information sheet.

(c) A threat assessment plan developed as prescribed in section 5502.263 of the Revised Code. A building may use the model plan developed by the department of public safety under that section;

(d) A protocol for school threat assessment teams established under section 3313.669 of the Revised Code;

(e) A protocol that addresses student use of cellular telephones during an active threat or emergency.

(3) Each protocol described in division (B) of this section shall include procedures determined to be appropriate by the administrator for responding to threats and emergency events, respectively, including such things as notification of appropriate law enforcement personnel, calling upon specified emergency response personnel for assistance, and informing parents of affected students.

Prior to the opening day of each school year, the administrator shall inform each student or

child enrolled in the school and the student's or child's parent of the parental notification procedures included in the protocol.

(4) Each administrator shall keep a copy of the emergency management plan adopted pursuant to this section in a secure place.

(C)(1) The administrator shall submit to the director of public safety, in accordance with rules adopted pursuant to division (F) of this section, an electronic copy of the emergency management plan prescribed by division (B) of this section not less than once every three years, whenever a major modification to the building requires changes in the procedures outlined in the plan, and whenever information on the emergency contact information sheet changes.

(2) The administrator also shall file a copy of the plan with each law enforcement agency that has jurisdiction over the school building and, upon request, to any of the following:

(a) The fire department that serves the political subdivision in which the building is located;

(b) The emergency medical service organization that serves the political subdivision in which the building is located;

(c) The county emergency management agency for the county in which the building is located;

(d) The regional mobile training officer.

(3) Upon receipt of an emergency management plan, the director shall post the information on the contact and information management system and submit the information in accordance with rules adopted pursuant to division (F) of this section, to the attorney general, who shall post that information on the Ohio law enforcement gateway or its successor.

(4) Any department or entity to which copies of an emergency management plan are filed under this section shall keep the copies in a secure place.

(D)(1) Not later than the first day of September of each year, each administrator shall review the emergency management plan and certify to the director that the plan is current and accurate.

(2) Anytime that an administrator updates the emergency management plan pursuant to division (C)(1) of this section, the administrator shall file copies, not later than the tenth day after the revision is adopted and in accordance with rules adopted pursuant to division (F) of this section, to the director and to any entity with which the administrator filed a copy under division (C)(2) of this section.

(E) Each administrator shall do both of the following:

(1) Prepare and conduct at least one annual emergency management test, as defined in division (A)(2) of this section, in accordance with rules adopted pursuant to division (F) of this section;

(2) Grant access to each building under the control of the administrator to law enforcement personnel and to entities described in division (C)(2) of this section, to enable the personnel and entities to hold training sessions for responding to threats and emergency events affecting the building, provided that the access occurs outside of student instructional hours and the administrator,

or the administrator's designee, is present in the building during the training sessions.

(F) The director of public safety, in consultation with representatives from the education community and in accordance with Chapter 119. of the Revised Code, shall adopt rules regarding emergency management plans under this section, including the content of the plans and procedures for filing the plans. The rules shall specify that plans and information required under division (B) of this section be submitted on standardized forms developed by the director for such purpose. The rules shall also specify the requirements and procedures for emergency management tests conducted pursuant to division (E)(1) of this section. Failure to comply with the rules may result in discipline pursuant to section 3319.31 of the Revised Code or any other action against the administrator as prescribed by rule.

(G) Division (B) of section 3319.31 of the Revised Code applies to any administrator who is subject to the requirements of this section and is not exempt under division (H) of this section and who is an applicant for a license or holds a license from the state board of education pursuant to section 3319.22 of the Revised Code.

(H)(1) The director may exempt any administrator from the requirements of this section, if the director determines that the requirements do not otherwise apply to a building or buildings under the control of that administrator.

(2) The director shall exempt from the requirements of this section the administrator of an online learning school, established under section 3302.42 of the Revised Code, unless students of that school participate in in-person instruction or assessments at a location that is not covered by an existing emergency management plan, developed under this section as of December 14, 2021.

(I) Copies of the emergency management plan, including all records related to the plan, emergency management tests, and information required under division (B) of this section are security records and are not public records pursuant to section 149.433 of the Revised Code. In addition, the information posted to the contact and information management system, pursuant to division (C)(3)(b) of this section, is exempt from public disclosure or release in accordance with sections 149.43, 149.433, and 5502.03 of the Revised Code.

Notwithstanding section 149.433 of the Revised Code, a floor plan filed with the attorney general pursuant to this section is not a public record to the extent it is a record kept by the attorney general.

Sec. 5502.29. (A) As used in this section, "political subdivision" has the same meaning as in section 5502.41 of the Revised Code.

(B) Political subdivisions, in collaboration with other public and private agencies within this state, may develop mutual assistance or aid agreements for reciprocal emergency management assistance or aid for purposes of preparing for, responding to, and recovering from an incident, disaster, exercise, training activity, planned event, or emergency, any of which requires additional resources. In time of any incident, disaster, exercise, training activity, planned event, or emergency, any of which requires additional resources, each political subdivision may render assistance in

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accordance with such mutual assistance or aid agreements. Such mutual assistance or aid agreements shall not in any manner relieve the chief elected official of any political subdivision of the responsibility for providing emergency management.

(C) Political subdivisions, in collaboration with political subdivisions in adjacent states, may develop agreements for mutual assistance or aid for purposes of preparing for, responding to, and recovering from an incident, disaster, exercise, training activity, planned event, or emergency, any of which requires additional resources. Each political subdivision may render assistance in accordance with the mutual assistance or aid agreements. A mutual assistance or aid agreement with political subdivisions in adjacent states shall be approved by the chief elected officials of the agreeing political subdivisions or their designees and shall be prepared in accordance with the laws, regulations, ordinances, and resolutions applicable to the agreeing political subdivisions.

(D) When engaged in preparation for, response to, or recovery from an incident, disaster, exercise, training activity, planned event, or emergency, any of which requires additional resources, and in accordance with the applicable mutual assistance or aid agreement, personnel from political subdivisions outside this state shall be permitted to provide services within this state in accordance with this section and the terms of the mutual assistance or aid agreement.

(E) Personnel of the responding political subdivision shall continue under their local command and control structure, but shall be under the operational control of the appropriate officials within the incident management system of the political subdivision receiving the assistance or aid.

(F) Nothing in this section shall be construed to prohibit a private company or its employees from participating in the provision of mutual assistance or aid, if the responding political subdivision approves the participation and the contract between the political subdivision and the private company permits the participation.

(G) Nothing in this section shall be construed to prohibit personnel of political subdivisions in this state from responding to a request for mutual assistance or aid resulting from an incident, disaster, exercise, training activity, planned event, or emergency, any of which requires additional resources, when the personnel are responding as part of a regional response team that is under the operational control of the incident command structure.

(H) Whenever a person from outside this state who is subject to a mutual assistance or aid agreement authorized by this section holds a license, certificate, or other permit issued by any state evidencing qualification for professional, mechanical, or other skills, such license, certificate, or other permit shall be recognized by this state as authorizing the person to render assistance or aid in this state involving such skill to meet the request for assistance or aid, so long as the person is acting within the scope of the person's license, certificate, or other permit.

(I) ~~Personnel~~ (1) Except as provided in division (I)(2) of this section, personnel rendering assistance or aid pursuant to a mutual assistance or aid agreement authorized by this section remain employees or agents of their respective political subdivisions, including for purposes of tort liability and immunity from tort liability, and nothing in this section or any mutual assistance or aid

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 agreement entered into pursuant to this section creates an employment relationship between the political subdivision requesting aid and the employees or agents of the political subdivision rendering aid.

(2) For purposes of Chapters 4121. and 4123. of the Revised Code, personnel rendering intrastate mutual assistance or aid outside their respective political subdivisions pursuant to a mutual assistance or aid agreement authorized by this section shall be considered employees of the emergency management agency established within the department of public safety while rendering such intrastate mutual assistance or aid.

(J) Responding political subdivisions and the personnel of that political subdivision, while rendering assistance or aid under this section, or while in route to or from rendering assistance or aid under this section, in a political subdivision in an adjacent state under an agreement authorized by this section, shall be deemed to be exercising governmental functions as defined in section 2744.01 of the Revised Code, shall have the defenses to and immunities from civil liability provided in sections 2744.02 and 2744.03 of the Revised Code, and shall be entitled to all applicable limitations on recoverable damages under section 2744.05 of the Revised Code.

(K) All pension, disability, death benefits, workers' compensation, and other benefits enjoyed by personnel rendering interstate or intrastate mutual assistance or aid shall extend to the services they perform outside their respective political subdivisions to the same extent as while acting within the boundaries of the political subdivisions, and, subject to division (I)(2) of this section, personnel are entitled to the rights and benefits of Chapter 4123. of the Revised Code to the same extent as while performing service within the boundaries of the political subdivisions.

Sec. 5502.30. (A) The state, any political subdivision, any municipal agency, any emergency management volunteer, another state, or an emergency management agency thereof or of the federal government or of another country or province or subdivision thereof performing emergency management services in this state pursuant to an arrangement, agreement, or compact for mutual aid and assistance, or any agency, member, agent, or representative of any of them, or any individual, partnership, corporation, association, trustee, or receiver, or any of the agents thereof, in good faith carrying out, complying with, or attempting to comply with any state or federal law or any arrangement, agreement, or compact for mutual aid and assistance, or any order issued by federal or state military authorities relating to emergency management, is not liable for any injury to or death of persons or damage to property as the result thereof during training periods, test periods, practice periods, or other emergency management operations, or false alerts, as well as during any hazard, actual or imminent, and subsequent to the same except in cases of willful misconduct. As used in this division, "emergency management volunteer" means only an individual who is authorized to assist any agency performing emergency management during a hazard.

(B) The state, any political subdivision, any individual, partnership, corporation, association, trustee, or receiver, or any agent, agency, representative, officer, or employee of any of them that owns, maintains, occupies, operates, or controls all or part of any building, structure, or premises

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shall not be liable for any injury or death sustained by any person or damage caused to any property while that person or property is in the building, structure, or premises for duty, training, or shelter purposes during a hazard, drill, test, or false warning, or is entering therein for such purposes or departing therefrom, or for any injury, death, or property damage as the result of any condition in or on the building, structure, or premises or of any act or omission with respect thereto, except a willful act intended to cause injury or damage.

(C) Any person deployed by the emergency management agency to render aid in another state pursuant to section 5502.40 of the Revised Code, including a full-time or part-time paid employee of a political subdivision of this state or a nonprofit organization, a paid or unpaid volunteer of a for-profit or nonprofit organization, and a health care worker of a for-profit or nonprofit organization, that is rendering aid in another state is considered an officer or employee of the state for purposes of the immunity established under Article VI of the emergency management assistance compact enacted under section 5502.40 of the Revised Code. Nothing in this division entitles ~~an employee of a political subdivision~~ any person deployed pursuant to section 5502.40 of the Revised Code to any other right or benefit of a state officer or employee.

(D) This section does not affect the right of any person to receive benefits to which the person may be entitled under Chapter 4123. of the Revised Code or any pension law, nor the rights of any person to receive any benefits or compensation under any act of congress or under any law of this state.

Sec. 5502.41. (A) As used in this section:

(1) "Chief executive of a participating political subdivision" means the elected chief executive of a participating political subdivision or, if the political subdivision does not have an elected chief executive, a member of the political subdivision's governing body or an employee of the political subdivision appointed by the governing body's members to be its representative for purposes of the intrastate mutual aid program created pursuant to this section.

(2) "Countywide emergency management agency" means a countywide emergency management agency established under section 5502.26 of the Revised Code.

(3) "Emergency" means any period during which the congress of the United States, a chief executive as defined in section 5502.21 of the Revised Code, or a chief executive of a participating political subdivision has declared or proclaimed that an emergency exists.

(4) "Participating political subdivision" means each political subdivision in this state except a political subdivision that enacts or adopts, by appropriate legislation, ordinance, resolution, rule, bylaw, or regulation signed by its chief executive, a decision not to participate in the intrastate mutual aid program created by this section and that provides a copy of the legislation, ordinance, resolution, rule, bylaw, or regulation to the state emergency management agency and to the countywide emergency management agency, regional authority for emergency management, or program for emergency management within the political subdivision.

(5) "Planned event" means a scheduled nonemergency activity as defined by the national

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incident management system adopted under section 5502.28 of the Revised Code as the state's standard procedure for incident management. "Planned event" includes, but is not limited to, a sporting event, concert, or parade.

(6) "Political subdivision" or "subdivision" has the same meaning as in section 2744.01 of the Revised Code and also includes a health district established under Chapter 3709. of the Revised Code.

(7) "Program for emergency management within a political subdivision" means a program for emergency management created by a political subdivision under section 5502.271 of the Revised Code.

(8) "Regional authority for emergency management" means a regional authority for emergency management established under section 5502.27 of the Revised Code.

(9) "Regional response team" means a group of persons from participating political subdivisions who provide mutual assistance or aid in preparation for, response to, or recovery from an incident, disaster, exercise, training activity, planned event, or emergency, any of which requires additional resources. "Regional response team" includes, but is not limited to, an incident management team, hazardous materials response team, water rescue team, bomb team, or search and rescue team.

(B) There is hereby created the intrastate mutual aid program to be known as "the intrastate mutual aid compact" to complement existing mutual aid agreements. The program shall have two purposes:

(1) Provide for mutual assistance or aid among the participating political subdivisions for purposes of preparing for, responding to, and recovering from an incident, disaster, exercise, training activity, planned event, or emergency, any of which requires additional resources;

(2) Establish a method by which a participating political subdivision may seek assistance or aid that resolves many of the common issues facing political subdivisions before, during, and after an incident, disaster, exercise, training activity, planned event, or emergency, any of which requires additional resources, and that ensures, to the extent possible, eligibility for available state and federal disaster assistance or other funding.

(C) Each countywide emergency management agency, regional authority for emergency management, and program for emergency management within a political subdivision, in coordination with all departments, divisions, boards, commissions, agencies, and other instrumentalities within that political subdivision, shall establish procedures or plans that, to the extent possible, accomplish both of the following:

(1) Identify hazards that potentially could affect the participating political subdivisions served by that agency, authority, or program;

(2) Identify and inventory the current services, equipment, supplies, personnel, and other resources related to the preparedness, response, and recovery activities of the participating political subdivisions served by that agency, authority, or program.

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(D)(1) The executive director of the state emergency management agency shall coordinate with the countywide emergency management agencies, regional authorities for emergency management, and programs for emergency management within a political subdivision in identifying and formulating appropriate procedures or plans to resolve resource shortfalls.

(2) During and after the formulation of the procedures or plans to resolve resource shortfalls, there shall be ongoing consultation and coordination among the executive director of the state emergency management agency; the countywide emergency management agencies, regional authorities for emergency management, and programs for emergency management within a political subdivision; and all departments, divisions, boards, commissions, agencies, and other instrumentalities of, and having emergency response functions within, each participating political subdivision, regarding this section, local procedures and plans, and the resolution of the resource shortfalls.

(E)(1) A participating political subdivision that is impacted by an incident, disaster, exercise, training activity, planned event, or emergency, any of which requires additional resources, may request mutual assistance or aid by doing either of the following:

(a) Declaring a state of emergency and issuing a request for assistance or aid from any other participating political subdivision;

(b) Issuing to another participating political subdivision a verbal or written request for assistance or aid. If the request is made verbally, a written confirmation of the request shall be made not later than seventy-two hours after the verbal request is made.

(2) Requests for assistance or aid made under division (E)(1) of this section shall be made through the emergency management agency of a participating political subdivision or an official designated by the chief executive of the participating political subdivision from which the assistance or aid is requested and shall provide the following information:

(a) A description of the incident, disaster, exercise, training activity, planned event, or emergency;

(b) A description of the assistance or aid needed;

(c) An estimate of the length of time the assistance or aid will be needed;

(d) The specific place and time for staging of the assistance or aid and a point of contact at that location.

(F) A participating political subdivision shall provide assistance or aid to another participating political subdivision that is impacted by an incident, disaster, exercise, training activity, planned event, or emergency, any of which requires additional resources. The provision of the assistance or aid is subject to the following conditions:

(1) The responding political subdivision may withhold resources necessary to provide for its own protection.

(2) Personnel of the responding political subdivision shall continue under their local command and control structure, but shall be under the operational control of the appropriate officials.

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within the incident management system of the participating political subdivision receiving assistance or aid.

(3) Responding law enforcement officers acting pursuant to this section have the same authority to enforce the law as when acting within the territory of their regular employment.

(4) For purposes of Chapters 4121. and 4123. of the Revised Code, personnel of the responding political subdivision shall be considered employees of the emergency management agency established within the department of public safety while rendering mutual assistance or aid to the participating political subdivision.

(G)(1) Nothing in this section shall do any of the following:

(a) Alter the duties and responsibilities of emergency response personnel;

(b) Prohibit a private company from participating in the provision of mutual assistance or aid pursuant to the compact created pursuant to this section if the participating political subdivision approves the participation and the contract with the private company allows for the participation;

(c) Prohibit employees of participating political subdivisions from responding to a request for mutual assistance or aid precipitated by an incident, disaster, exercise, training activity, planned event, or emergency, any of which requires additional resources, when the employees are responding as part of a regional response team that is under the operational control of the incident command structure;

(d) Authorize employees of participating political subdivisions to respond to an incident, disaster, exercise, training activity, planned event, or emergency, any of which requires additional resources, without a request from a participating political subdivision.

(2) This section does not preclude a participating political subdivision from entering into a mutual aid or other agreement with another political subdivision, and does not affect any other agreement to which a participating political subdivision may be a party, or any request for assistance or aid that may be made, under any other section of the Revised Code, including, but not limited to, any mutual aid arrangement under this chapter, any fire protection or emergency medical services contract under section 9.60 of the Revised Code, sheriffs' requests for assistance to preserve the public peace and protect persons and property under section 311.07 of the Revised Code, any agreement for mutual assistance or aid in police protection under section 737.04 of the Revised Code, any agreement for law enforcement services between universities and colleges and political subdivisions under section 3345.041 or 3345.21 of the Revised Code, and mutual aid agreements among emergency planning districts for hazardous substances or chemicals response under sections 3750.02 and 3750.03 of the Revised Code.

(H)(1) ~~Personnel~~ Subject to division (F)(4) of this section, personnel of a responding participating political subdivision who suffer injury or death in the course of, and arising out of, their employment while rendering assistance or aid under this section to another participating political subdivision are entitled to all applicable benefits under Chapters 4121. and 4123. of the Revised Code.

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(2) Personnel of a responding participating political subdivision shall be considered, while rendering assistance or aid under this section in another participating political subdivision, to be agents of the responding political subdivision for purposes of tort liability and immunity from tort liability under the law of this state.

(3)(a) A responding participating political subdivision and the personnel of that political subdivision, while rendering assistance or aid under this section, or while in route to or from rendering assistance or aid under this section, in another participating political subdivision, shall be deemed to be exercising governmental functions as defined in section 2744.01 of the Revised Code, shall have the defenses to and immunities from civil liability provided in sections 2744.02 and 2744.03 of the Revised Code, and shall be entitled to all applicable limitations on recoverable damages under section 2744.05 of the Revised Code.

(b) A participating political subdivision requesting assistance or aid and the personnel of that political subdivision, while requesting or receiving assistance or aid under this section from any other participating political subdivision, shall be deemed to be exercising governmental functions as defined in section 2744.01 of the Revised Code, shall have the defenses to and immunities from civil liability provided in sections 2744.02 and 2744.03 of the Revised Code, and shall be entitled to all applicable limitations on recoverable damages under section 2744.05 of the Revised Code.

(I) If a person holds a license, certificate, or other permit issued by a participating political subdivision evidencing qualification in a professional, mechanical, or other skill, and if the assistance or aid of that person is asked for under this section by a participating political subdivision, the person shall be deemed to be licensed or certified in or permitted by the participating political subdivision receiving the assistance or aid to render the assistance or aid, subject to any limitations and conditions the chief executive of the participating political subdivision receiving the assistance or aid may prescribe by executive order or otherwise.

(J)(1) Subject to division (K) of this section and except as provided in division (J)(2) of this section, any participating political subdivision rendering assistance or aid under this section in another participating political subdivision shall be reimbursed by the participating political subdivision receiving the assistance or aid for any loss or damage to, or expense incurred in the operation of, any equipment used in rendering the assistance or aid, for any expense incurred in the provision of any service used in rendering the assistance or aid, and for all other costs incurred in responding to the request for assistance or aid. To avoid duplication of payments, insurance proceeds available to cover any loss or damage to equipment of a participating political subdivision rendering assistance or aid shall be considered in the reimbursement by the participating political subdivision receiving the assistance or aid.

(2) A participating political subdivision rendering assistance or aid under this section to another participating political subdivision shall not be reimbursed for ~~either of the following~~:

~~(a) The first eight hours of mutual assistance or aid it provides to the political subdivision receiving the assistance or aid;~~

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~~(b) Expenses the participating political subdivision incurs under division (H)(1) of this section.~~

(K) A participating political subdivision rendering assistance or aid under this section may do any of the following:

(1) Assume, in whole or in part, any loss, damage, expense, or cost the political subdivision incurs in rendering the assistance or aid;

(2) Loan, without charge, any equipment, or donate any service, to the political subdivision receiving the assistance or aid;

(3) Enter into agreements with one or more other participating political subdivisions to establish different allocations of losses, damages, expenses, or costs among such political subdivisions.

Sec. 5503.02. (A) The state highway patrol shall enforce the laws of the state relating to the titling, registration, and licensing of motor vehicles; enforce on all roads and highways, notwithstanding section 4513.39 of the Revised Code, the laws relating to the operation and use of vehicles on the highways; enforce and prevent the violation of the laws relating to the size, weight, and speed of commercial motor vehicles and all laws designed for the protection of the highway pavements and structures on the highways; investigate and enforce rules and laws of the public utilities commission governing the transportation of persons and property by motor carriers and report violations of such rules and laws to the commission; enforce against any motor carrier as defined in section 4923.01 of the Revised Code those rules and laws that, if violated, may result in a forfeiture as provided in section 4923.99 of the Revised Code; investigate and report violations of all laws relating to the collection of excise taxes on motor vehicle fuels; and regulate the movement of traffic on the roads and highways of the state, notwithstanding section 4513.39 of the Revised Code.

The patrol, whenever possible, shall determine the identity of the persons who are causing or who are responsible for the breaking, damaging, or destruction of any improved surfaced roadway, structure, sign, marker, guardrail, or other appurtenance constructed or maintained by the department of transportation and shall arrest the persons who are responsible for the breaking, damaging, or destruction and bring them before the proper officials for prosecution.

State highway patrol troopers shall investigate and report all motor vehicle accidents on all roads and highways outside of municipal corporations. The superintendent of the patrol or any state highway patrol trooper may arrest, without a warrant, any person, who is the driver of or a passenger in any vehicle operated or standing on a state highway, whom the superintendent or trooper has reasonable cause to believe is guilty of a felony, under the same circumstances and with the same power that any peace officer may make such an arrest.

The superintendent or any state highway patrol trooper may enforce the criminal laws on all state properties and state institutions, owned or leased by the state, and, when so ordered by the governor in the event of riot, civil disorder, or insurrection, may, pursuant to sections 2935.03 to 2935.05 of the Revised Code, arrest offenders against the criminal laws wherever they may be found.

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within the state if the violations occurred upon, or resulted in injury to person or property on, state properties or state institutions, or under the conditions described in division (B) of this section. This authority of the superintendent and any state highway patrol trooper to enforce the criminal laws shall extend to the Lake Erie Correctional Institution and the Northeast Ohio Correctional Center, to the same extent as if those prisons were owned by this state.

(B) In the event of riot, civil disorder, or insurrection, or the reasonable threat of riot, civil disorder, or insurrection, and upon request, as provided in this section, of the sheriff of a county or the mayor or other chief executive of a municipal corporation, the governor may order the state highway patrol to enforce the criminal laws within the area threatened by riot, civil disorder, or insurrection, as designated by the governor, upon finding that law enforcement agencies within the counties involved will not be reasonably capable of controlling the riot, civil disorder, or insurrection and that additional assistance is necessary. In cities in which the sheriff is under contract to provide exclusive police services pursuant to section 311.29 of the Revised Code, in villages, and in the unincorporated areas of the county, the sheriff has exclusive authority to request the use of the patrol. In cities in which the sheriff does not exclusively provide police services, the mayor, or other chief executive performing the duties of mayor, has exclusive authority to request the use of the patrol.

The superintendent or any state highway patrol trooper may enforce the criminal laws within the area designated by the governor during the emergency arising out of the riot, civil disorder, or insurrection until released by the governor upon consultation with the requesting authority. State highway patrol troopers shall never be used as peace officers in connection with any strike or labor dispute.

When a request for the use of the patrol is made pursuant to this division, the requesting authority shall notify the law enforcement authorities in contiguous communities and the sheriff of each county within which the threatened area, or any part of the threatened area, lies of the request, but the failure to notify the authorities or a sheriff shall not affect the validity of the request.

(C) Any person who is arrested by the superintendent or a state highway patrol trooper shall be taken before any court or magistrate having jurisdiction of the offense with which the person is charged. Any person who is arrested or apprehended within the limits of a municipal corporation shall be brought before the municipal court or other tribunal of the municipal corporation.

(D)(1) State highway patrol troopers have the same right and power of search and seizure as other peace officers.

No state official shall command, order, or direct any state highway patrol trooper to perform any duty or service that is not authorized by law. The powers and duties conferred on the patrol are supplementary to, and in no way a limitation on, the powers and duties of sheriffs or other peace officers of the state.

(2)(a) A state highway patrol trooper, pursuant to the policy established by the superintendent of the state highway patrol under division (D)(2)(b) of this section, may render

emergency assistance to any other peace officer who has arrest authority under section 2935.03 of the Revised Code, if both of the following apply:

(i) There is a threat of imminent physical danger to the peace officer, a threat of physical harm to another person, or any other serious emergency situation;

(ii) Either the peace officer requests emergency assistance, or it appears that the peace officer is unable to request emergency assistance and the circumstances observed by the state highway patrol trooper reasonably indicate that emergency assistance is appropriate, or the peace officer requests emergency assistance and in the request the peace officer specifies a particular location and the state highway patrol trooper arrives at that location prior to the time that the peace officer arrives at that location and the circumstances observed by the state highway patrol trooper reasonably indicate that emergency assistance is appropriate.

(b) The superintendent of the state highway patrol shall establish, within sixty days of August 8, 1991, a policy that sets forth the manner and procedures by which a state highway patrol trooper may render emergency assistance to any other peace officer under division (D)(2)(a) of this section. The policy shall include a provision that a state highway patrol trooper never be used as a peace officer in connection with any strike or labor dispute.

(3)(a) A state highway patrol trooper who renders emergency assistance to any other peace officer under the policy established by the superintendent pursuant to division (D)(2)(b) of this section shall be considered to be performing regular employment for the purposes of compensation, pension, indemnity fund rights, workers' compensation, and other rights or benefits to which the trooper may be entitled as incident to regular employment.

(b) A state highway patrol trooper who renders emergency assistance to any other peace officer under the policy established by the superintendent pursuant to division (D)(2)(b) of this section retains personal immunity from liability as specified in section 9.86 of the Revised Code.

(c) A state highway patrol trooper who renders emergency assistance under the policy established by the superintendent pursuant to division (D)(2)(b) of this section has the same authority as the peace officer for or with whom the state highway patrol trooper is providing emergency assistance.

(E)(1) Subject to the availability of funds specifically appropriated by the general assembly for security detail purposes, the state highway patrol shall provide security as follows:

(a) For the governor;

(b) At the direction of the governor, for other officials of the state government of this state; officials of the state governments of other states who are visiting this state; officials of the United States government who are visiting this state; officials of the governments of foreign countries or their political subdivisions who are visiting this state; or other officials or dignitaries who are visiting this state, including, but not limited to, members of trade missions;

(c) For the capitol square, as defined in section 105.41 of the Revised Code;

(d) For the Vern Riffe center and the James A. Rhodes state office tower, as directed by the

department of public safety;

(e) For other state property.

(2) To carry out the security responsibilities of the patrol listed in division (E)(1) of this section, the superintendent may assign state highway patrol troopers to a separate unit that is responsible for security details. The number of troopers assigned to particular security details shall be determined by the superintendent.

(3) The superintendent and any state highway patrol trooper, when providing security pursuant to division ~~(E)(1)(a) or (b)~~(E)(1) of this section, have the same arrest powers as other peace officers to apprehend offenders against the criminal laws who endanger or threaten the security of any person or state property being protected under division (E) of this section, no matter where the offense occurs. This arrest authority is concurrent with that of any other peace officer, as defined in section 2935.01 of the Revised Code, or any other law enforcement officer, as defined in section 2901.01 of the Revised Code, with jurisdiction at the respective location.

The superintendent, any state highway patrol trooper, and any special police officer designated under section 5503.09 of the Revised Code, if providing security pursuant to division (E)(1)(c) of this section, shall enforce any rules governing capitol square adopted by the capitol square review and advisory board.

(F) The governor may order the state highway patrol to undertake major criminal investigations that involve state property interests. If an investigation undertaken pursuant to this division results in either the issuance of a no bill or the filing of an indictment, the superintendent shall file a complete and accurate report of the investigation with the president of the senate, the speaker of the house of representatives, the minority leader of the senate, and the minority leader of the house of representatives within fifteen days after the issuance of the no bill or the filing of an indictment. If the investigation does not have as its result any prosecutorial action, the superintendent shall, upon reporting this fact to the governor, file a complete and accurate report of the investigation with the president of the senate, the speaker of the house of representatives, the minority leader of the senate, and the minority leader of the house of representatives.

(G) The superintendent may purchase or lease real property and buildings needed by the patrol, negotiate the sale of real property owned by the patrol, rent or lease real property owned or leased by the patrol, and make or cause to be made repairs to all property owned or under the control of the patrol. Any instrument by which real property is acquired pursuant to this division shall identify the agency of the state that has the use and benefit of the real property as specified in section 5301.012 of the Revised Code.

Sections 123.01 and 125.02 of the Revised Code do not limit the powers granted to the superintendent by this division.

Sec. 5505.045. (A) No person shall knowingly fail to file a complete and accurate campaign finance statement or independent expenditure statement in accordance with section 5505.044 of the Revised Code.

(B) No person, during the course of a person seeking nomination for, and during any campaign for, election to the state highway patrol retirement board, shall knowingly and with intent to affect the nomination or the outcome of the campaign do any of the following by means of campaign materials, an advertisement on radio or television or in a newspaper or periodical, a public speech, press release, or otherwise:

(1) With regard to a candidate, identify the candidate in a manner that implies that the candidate is a member of the board or use the term "re-elect" when the candidate is not currently a member of the board;

(2) Make a false statement concerning the formal schooling or training completed or attempted by a candidate; a degree, diploma, certificate, scholarship, grant, award, prize, or honor received, earned, or held by a candidate; or the period of time during which a candidate attended any school, college, community technical school, or institution;

(3) Make a false statement concerning the professional, occupational, or vocational licenses held by a candidate, or concerning any position the candidate held for which the candidate received a salary or wages;

(4) Make a false statement that a candidate or board member has been indicted or convicted of a theft offense, extortion, or other crime involving financial corruption or moral turpitude;

(5) Make a statement that a candidate has been indicted for any crime or has been the subject of a finding by the Ohio elections commission, the secretary of state, or the Ohio election integrity commission without disclosing the outcome of any legal proceedings resulting from the indictment or finding;

(6) Make a false statement that a candidate or board member has a record of treatment or confinement for mental disorder;

(7) Make a false statement that a candidate or board member has been subjected to military discipline for criminal misconduct or dishonorably discharged from the armed services;

(8) Falsely identify the source of a statement, issue statements under the name of another person without authorization, or falsely state the endorsement of or opposition to a candidate by a person or publication;

(9) Make a false statement concerning the voting record of a candidate or board member;

(10) Post, publish, circulate, distribute, or otherwise disseminate a false statement concerning a candidate, either knowing the same to be false or with reckless disregard of whether it was false or not, if the statement is designed to promote the election, nomination, or defeat of the candidate.

Sec. 5505.046. ~~The secretary of state, or any person acting on personal knowledge and subject to the penalties of perjury, may file a~~ A ~~complaint with the Ohio elections commission alleging a violation of section 5505.045 of the Revised Code~~ may be filed in accordance with section 3517.16 of the Revised Code. ~~The complaint shall be made on a form prescribed and provided by the commission.~~

~~On receipt of a complaint under this section, the commission shall hold a hearing open to the public to determine whether the violation alleged in the complaint has occurred. The commission may administer oaths and issue subpoenas to any person in the state compelling the attendance of witnesses and the production of relevant papers, books, accounts, and reports. On the refusal of any person to obey a subpoena or to be sworn or to answer as a witness, the commission may apply to the court of common pleas of Franklin county under section 2705.03 of the Revised Code. The court shall hold contempt proceedings in accordance with Chapter 2705. of the Revised Code.~~

~~The commission shall provide the person accused of the violation at least seven days prior notice of the time, date, and place of the hearing. The accused may be represented by an attorney and shall have an opportunity to present evidence, call witnesses, and cross-examine witnesses.~~

~~At the hearing, the commission shall determine whether the violation alleged in the complaint has occurred. If the commission determines that a violation of division (A) of section 5505.045 of the Revised Code has occurred, the commission shall either impose a fine under section 5505.99 of the Revised Code or enter a finding that good cause has been shown not to impose the fine. If the commission determines that a violation of division (B) of section 5505.045 of the Revised Code has occurred, the commission shall impose the fine described in section 5505.99 of the Revised Code, refer the matter to the appropriate prosecutor, or enter a finding that good cause has been shown to not impose a fine or refer the matter to the appropriate prosecutor.~~

~~Sec. 5505.99. (A) Whoever violates division (A) of section 5505.045 of the Revised Code shall be fined not more than one hundred dollars for each day of the violation.~~

~~(B) Whoever violates division (B) of section 5505.045 of the Revised Code shall be imprisoned for not more than six months or fined not more than five thousand dollars, or both.~~

~~(C) Fines imposed by the Ohio elections commission under this section shall be paid into the Ohio elections commission fund created under section 3513.10 of the Revised Code.~~

~~Sec. 5525.03. (A) All prospective bidders other than environmental remediators and specialty contractors for which there are no classes of work provided for in the rules adopted by the director of transportation shall apply for qualification on forms prescribed and furnished by the director. The application shall be accompanied by a certificate of compliance with affirmative action programs issued pursuant to section 9.47 of the Revised Code and dated no earlier than one hundred eighty days before the date fixed for the award of the contract for a particular project.~~

~~(B) The director shall act upon an application for qualification within thirty days after it is presented to the director. Upon the receipt of any application for qualification, the director shall examine the application to determine whether the applicant is competent and responsible and possesses the financial resources required by section 5525.04 of the Revised Code. If the applicant is found to possess the qualifications prescribed by sections 5525.02 to 5525.09 of the Revised Code and by rules adopted by the director, including a certificate of compliance with affirmative action programs, a certificate of qualification shall be issued to the applicant, which shall be valid for the period of one year or such shorter period of time as the director prescribes, unless revoked by the~~

director for cause as defined by rules adopted by the director under section 5525.05 of the Revised Code.

(C) The certificate of qualification shall contain a statement fixing the aggregate amount of work, for any or all owners, that the applicant may have under construction and uncompleted at any one time and may contain a statement limiting such bidder to the submission of bids upon a certain class of work. Subject to any restriction as to amount or class of work therein contained, the certificate of qualification shall authorize its holder to bid on all work on which bids are taken by the department of transportation during the period of time therein specified.

(D) An applicant who has received a certificate of qualification and desires to amend the certificate by the dollar amount or by the classes of work may submit to the director such documentation as the director considers appropriate. The director shall review the documentation submitted by the applicant and, within fifteen days, shall either amend the certificate of qualification or deny the request. If the director denies the request to amend the certificate, the applicant may appeal that decision to the director's prequalification review board in accordance with section 5525.07 of the Revised Code. Two or more persons, partnerships, or corporations may bid jointly on any one project, but only on condition that prior to the time bids are taken on the project the bidders make a joint application for qualification and obtain a joint certificate qualification.

(E) The director may debar from participating in future contracts with the department any bidding company as well as any partner of a partnership, or the officers and directors of an association or corporation if the certificate of qualification of the company, partnership, association, or corporation is revoked or not renewed by the director. When the director reasonably believes that grounds for revocation and debarment exist, the director shall send the bidding company and any individual involved a notice of proposed revocation and debarment indicating the grounds for such action as established in rules adopted by the director under section 5525.05 of the Revised Code and the procedure for requesting a hearing. The notice and hearing shall be in accordance with Chapter 119. of the Revised Code. If the bidding company or individual does not respond with a request for a hearing in the manner specified in Chapter 119. of the Revised Code, the director shall revoke the certificate and issue the debarment decision without a hearing and shall notify the bidding company or individual of the decision by certified mail, return receipt requested.

(F) The debarment period may be of any length determined by the director and the director may modify or rescind the debarment at any time. During the period of debarment, the director shall not issue a certificate of qualification for any company, partnership, association, or corporation affiliated with a debarred individual. After the debarment period expires, the bidding company or individual, and any partnership, association, or corporation affiliated with the individual may make an application for qualification if such entity or individual is not otherwise debarred.

Sec. 5537.01. As used in this chapter:

(A) "Commission" means the Ohio turnpike and infrastructure commission created by section 5537.02 of the Revised Code or, if that commission is abolished, the board, body, officer, or

commission succeeding to the principal functions thereof or to which the powers given by this chapter to the commission are given by law.

(B) "Turnpike project" means any express or limited access highway, super highway, or motorway constructed, operated, or improved, under the jurisdiction of the commission and pursuant to this chapter, ~~at a location or locations reviewed by the turnpike legislative review committee~~ and approved by the governor, including all bridges, tunnels, overpasses, underpasses, interchanges, entrance plazas, approaches, those portions of connecting public roads that serve interchanges and are determined by the commission and the director of transportation to be necessary for the safe merging of traffic between the turnpike project and those public roads, toll booths, service facilities, and administration, storage, and other buildings, property, and facilities that the commission considers necessary for the operation or policing of the turnpike project, together with all property and rights which may be acquired by the commission for the construction, maintenance, or operation of the turnpike project, and includes any sections or extensions of a turnpike project designated by the commission as such for the particular purpose. Each turnpike project shall be separately designated, by name or number, and may be constructed, improved, or extended in such sections as the commission may from time to time determine. Construction includes the improvement and renovation of a previously constructed turnpike project, including additional interchanges, whether or not the turnpike project was initially constructed by the commission.

(C) "Infrastructure project" means any public express or limited access highway, super highway, or motorway, including all bridges, tunnels, overpasses, underpasses, interchanges, entrance plazas, approaches, and those portions of connecting public roads that serve interchanges, that is constructed or improved, in whole or in part, with infrastructure funding approved pursuant to criteria established under section 5537.18 of the Revised Code.

(D) "Cost," as applied to construction of a turnpike project or an infrastructure project, includes the cost of construction, including bridges over or under existing highways and railroads, acquisition of all property acquired either by the commission or by the owner of the infrastructure project for the construction, demolishing or removing any buildings or structures on land so acquired, including the cost of acquiring any lands to which the buildings or structures may be moved, site clearance, improvement, and preparation, diverting public roads, interchanges with public roads, access roads to private property, including the cost of land or easements therefor, all machinery, furnishings, and equipment, communications facilities, financing expenses, interest prior to and during construction and for one year after completion of construction, traffic estimates, indemnity and surety bonds and premiums on insurance, title work and title commitments, insurance, and guarantees, engineering, feasibility studies, and legal expenses, plans, specifications, surveys, estimates of cost and revenues, other expenses necessary or incident to determining the feasibility or practicability of constructing or operating a turnpike project or an infrastructure project, administrative expenses, and any other expense that may be necessary or incident to the construction of the turnpike project or an infrastructure project, the financing of the construction,

and the placing of the turnpike project or an infrastructure project in operation. Any obligation or expense incurred by the department of transportation with the approval of the commission for surveys, borings, preparation of plans and specifications, and other engineering services in connection with the construction of a turnpike project or an infrastructure project, or by the federal government with the approval of the commission for any public road projects which must be reimbursed as a condition to the exercise of any of the powers of the commission under this chapter, shall be regarded as a part of the cost of the turnpike project or an infrastructure project and shall be reimbursed to the state or the federal government, as the case may be, from revenues, state taxes, or the proceeds of bonds as authorized by this chapter.

(E) "Owner" includes all persons having any title or interest in any property authorized to be acquired by the commission for turnpike projects under this chapter, or the public entity for whom an infrastructure project is funded, in whole or in part, by the commission under this chapter.

(F) "Revenues" means all tolls, service revenues, investment income on special funds, rentals, gifts, grants, and all other moneys coming into the possession of or under the control of the commission by virtue of this chapter, except the proceeds from the sale of bonds. "Revenues" does not include state taxes.

(G) "Public roads" means all public highways, roads, and streets in the state, whether maintained by a state agency or any other governmental agency.

(H) "Public utility facilities" means tracks, pipes, mains, conduits, cables, wires, towers, poles, and other equipment and appliances of any public utility.

(I) "Financing expenses" means all costs and expenses relating to the authorization, issuance, sale, delivery, authentication, deposit, custody, clearing, registration, transfer, exchange, fractionalization, replacement, payment, and servicing of bonds including, without limitation, costs and expenses for or relating to publication and printing, postage, delivery, preliminary and final official statements, offering circulars, and informational statements, travel and transportation, underwriters, placement agents, investment bankers, paying agents, registrars, authenticating agents, remarketing agents, custodians, clearing agencies or corporations, securities depositories, financial advisory services, certifications, audits, federal or state regulatory agencies, accounting and computation services, legal services and obtaining approving legal opinions and other legal opinions, credit ratings, redemption premiums, and credit enhancement facilities.

(J) "Bond proceedings" means the resolutions, trust agreements, certifications, notices, sale proceedings, leases, lease-purchase agreements, assignments, credit enhancement facility agreements, and other agreements, instruments, and documents, as amended and supplemented, or any one or more or any combination thereof, authorizing, or authorizing or providing for the terms and conditions applicable to, or providing for the security or sale or award or liquidity of, bonds, and includes the provisions set forth or incorporated in those bonds and bond proceedings.

(K) "Bond service charges" means principal, including any mandatory sinking fund or mandatory redemption requirements for the retirement of bonds, and interest and any redemption

premium payable on bonds, as those payments come due and are payable to the bondholder or to a person making payment under a credit enhancement facility of those bond service charges to a bondholder.

(L) "Bond service fund" means the applicable fund created by the bond proceedings for and pledged to the payment of bond service charges on bonds provided for by those proceedings, including all moneys and investments, and earnings from investments, credited and to be credited to that fund as provided in the bond proceedings.

(M) "Bonds" means bonds, notes, including notes anticipating bonds or other notes, commercial paper, certificates of participation, or other evidences of obligation, including any interest coupons pertaining thereto, issued by the commission pursuant to this chapter.

(N) "Infrastructure fund" means the applicable fund or funds created by the bond proceedings, which shall be used to pay or defray the cost of infrastructure projects recommended by the director of transportation and evaluated and approved by the commission.

(O) "Net revenues" means revenues lawfully available to pay both current operating expenses of the commission and bond service charges in any fiscal year or other specified period, less current operating expenses of the commission and any amount necessary to maintain a working capital reserve for that period.

(P) "Pledged revenues" means net revenues, moneys and investments, and earnings on those investments, in the applicable bond service fund and any other special funds, and the proceeds of any bonds issued for the purpose of refunding prior bonds, all as lawfully available and by resolution of the commission committed for application as pledged revenues to the payment of bond service charges on particular issues of bonds.

(Q) "Service facilities" means service stations, restaurants, and other facilities for food service, roadside parks and rest areas, parking, camping, tenting, rest, and sleeping facilities, hotels or motels, and all similar and other facilities providing services to the traveling public in connection with the use of a turnpike project and owned, leased, licensed, or operated by the commission.

(R) "Service revenues" means those revenues of the commission derived from its ownership, leasing, licensing, or operation of service facilities.

(S) "Special funds" means the applicable bond service fund and any accounts and subaccounts in that fund, any other funds or accounts permitted by and established under, and identified as a "special fund" or "special account" in, the bond proceedings, including any special fund or account established for purposes of rebate or other requirements under federal income tax laws.

(T) "State agencies" means the state, officers of the state, and boards, departments, branches, divisions, or other units or agencies of the state.

(U) "State taxes" means receipts of the commission from the proceeds of state taxes or excises levied and collected, or appropriated by the general assembly to the commission, for the purposes and functions of the commission. State taxes do not include tolls, or investment earnings

on state taxes except on those state taxes referred to in Section 5a of Article XII, Ohio Constitution.

(V) "Tolls" means tolls, special fees or permit fees, or other charges by the commission to the owners, lessors, lessees, or operators of motor vehicles for the operation of or the right to operate those vehicles on a turnpike project.

(W) "Credit enhancement facilities" means letters of credit, lines of credit, standby, contingent, or firm securities purchase agreements, insurance, or surety arrangements, guarantees, and other arrangements that provide for direct or contingent payment of bond service charges, for security or additional security in the event of nonpayment or default in respect of bonds, or for making payment of bond service charges and at the option and on demand of bondholders or at the option of the commission or upon certain conditions occurring under put or similar arrangements, or for otherwise supporting the credit or liquidity of the bonds, and includes credit, reimbursement, marketing, remarketing, indexing, carrying, interest rate hedge, and subrogation agreements, and other agreements and arrangements for payment and reimbursement of the person providing the credit enhancement facility and the security for that payment and reimbursement.

(X) "Person" has the same meaning as in section 1.59 of the Revised Code and, unless the context otherwise provides, also includes any governmental agency and any combination of those persons.

(Y) "Refund" means to fund and retire outstanding bonds, including advance refunding with or without payment or redemption prior to stated maturity.

(Z) "Governmental agency" means any state agency, federal agency, political subdivision, or other local, interstate, or regional governmental agency, and any combination of those agencies.

(AA) "Property" has the same meaning as in section 1.59 of the Revised Code, and includes interests in property.

(BB) "Administrative agent," "agent," "commercial paper," "floating rate interest structure," "indexing agent," "interest rate hedge," "interest rate period," "put arrangement," and "remarketing agent" have the same meanings as in section 9.98 of the Revised Code.

(CC) "Outstanding," as applied to bonds, means outstanding in accordance with the terms of the bonds and the applicable bond proceedings.

(DD) "Ohio turnpike system" or "system" means all existing and future turnpike projects constructed, operated, and maintained under the jurisdiction of the commission.

(EE) "Ohio turnpike and infrastructure system" means turnpike projects and infrastructure projects funded by the commission existing on and after July 1, 2013, that facilitate access to, use of, and egress from the Ohio turnpike system, and also facilitate access to and from areas of population, commerce, and industry that are connected to the Ohio turnpike system.

Sec. 5537.02. (A) There is hereby created a commission to be known on and after July 1, 2013, as the "Ohio turnpike and infrastructure commission." The commission is a body both corporate and politic, constituting an instrumentality of the state, and the exercise by it of the powers conferred by this chapter in the construction, operation, and maintenance of the Ohio turnpike

system, and also in entering into agreements with the department of transportation to pay the cost or a portion of the costs of infrastructure projects, are and shall be held to be essential governmental functions of the state. Chapter 2744. of the Revised Code applies to the commission and the commission is a political subdivision of the state for purposes of that chapter. The commission is subject to all provisions of law generally applicable to state agencies which do not conflict with this chapter.

(B)(1) The commission shall consist of ten members as follows:

(a) Six members appointed by the governor with the advice and consent of the senate, no more than three of whom shall be members of the same political party;

(b) The director of transportation, or the director's designee, who shall be a voting member, and the director of budget and management, or the director's designee. The directors or their designees, as applicable, shall serve as ex officio members, without compensation;

(c) One member of the senate, appointed by the president of the senate, ~~who shall represent either a district in which is located or through which passes a portion of a turnpike project that is part of the Ohio turnpike system or a district located in the vicinity of a turnpike project that is part of the Ohio turnpike system;~~

(d) One member of the house of representatives, appointed by the speaker of the house of representatives, ~~who shall represent either a district in which is located or through which passes a portion of a turnpike project that is part of the Ohio turnpike system or a district located in the vicinity of a turnpike project that is part of the Ohio turnpike system.~~

(2) The members appointed by the governor shall be residents of the state, shall have been qualified electors therein for a period of at least five years next preceding their appointment. In making the appointments, the governor may appoint persons who reside in different geographic areas of the state, taking into consideration the various turnpike and infrastructure projects in the state. Members appointed to the commission prior to July 1, 2013, shall serve terms of eight years commencing on the first day of July and ending on the thirtieth day of June. Thereafter, members appointed by the governor shall serve terms of five years commencing on the first day of July and ending on the thirtieth day of June. Those members appointed by the president of the senate or the speaker of the house of representatives shall serve a term of the remainder of the general assembly during which the senator or representative is appointed. Each appointed member shall hold office from the date of appointment until the end of the term for which the member was appointed. If a commission member dies or resigns, or if a senator or representative who is a member of the commission ceases to be a senator or representative, or if an ex officio member ceases to hold the applicable office, the vacancy shall be filled in the same manner as provided in division (B)(1) of this section. Any member who fills a vacancy occurring prior to the end of the term for which the member's predecessor was appointed shall, if appointed by the governor, hold office for the remainder of such term or, if appointed by the president of the senate or the speaker of the house of representatives, shall hold office for the remainder of the term or for a shorter period of time as

determined by the president or the speaker. Any member appointed by the governor shall continue in office subsequent to the expiration date of the member's term until the member's successor takes office, or until a period of sixty days has elapsed, whichever occurs first. A member of the commission is eligible for reappointment. Each member of the commission appointed by the governor, before entering upon the member's duties, shall take an oath as provided by Section 7 of Article XV, Ohio Constitution. The governor, the president of the senate, or the speaker of the house of representatives, may at any time remove their respective appointees to the commission for misfeasance, nonfeasance, or malfeasance in office.

(3)(a) A member of the commission who is appointed by the president of the senate or the speaker of the house of representatives shall not participate in any vote of the commission. Serving as an appointed member of the commission under divisions (B)(1)(c), (1)(d), or (2) of this section does not constitute grounds for resignation from the senate or the house of representatives under section 101.26 of the Revised Code.

(b) The director of budget and management shall not participate in any vote of the commission.

(C) The voting members of the commission shall elect one of the voting members as chairperson and another as vice-chairperson, and shall appoint a secretary-treasurer who need not be a member of the commission. Four of the voting members of the commission constitute a quorum, and the affirmative vote of four voting members is necessary for any action taken by the commission. No vacancy in the membership of the commission impairs the rights of a quorum to exercise all the rights and perform all the duties of the commission.

(D) Each member of the commission appointed by the governor shall give a surety bond to the commission in the penal sum of twenty-five thousand dollars and the secretary-treasurer shall give such a bond in at least the penal sum of fifty thousand dollars. The commission may require any of its officers or employees to file surety bonds including a blanket bond as provided in section 3.06 of the Revised Code. Each such bond shall be in favor of the commission and shall be conditioned upon the faithful performance of the duties of the office, executed by a surety company authorized to transact business in this state, approved by the governor, and filed in the office of the secretary of state. The costs of the surety bonds shall be paid or reimbursed by the commission from revenues. Each member of the commission appointed by the governor shall receive an annual salary of five thousand dollars, payable in monthly installments. Each member shall be reimbursed for the member's actual expenses necessarily incurred in the performance of the member's duties. All costs and expenses incurred by the commission in carrying out this chapter shall be payable solely from revenues and state taxes, and no liability or obligation shall be incurred by the commission beyond the extent to which revenues have been provided for pursuant to this chapter.

Sec. 5537.03. In order to remove present and anticipated impediments and potential hazards on the congested highways in this state, to facilitate vehicular traffic throughout the state, to finance infrastructure projects that improve and enhance mobility in Ohio, and also to promote the

agricultural, recreational, tourism, and commercial, industrial, and economic development of the state, and to provide for the general welfare by the construction, improvement, and maintenance of modern express highways embodying safety devices, including without limitation center divisions, ample shoulder widths, long sight distances, multiple lanes in each direction, and grade separations at intersections with other public roads and railroads, the Ohio turnpike and infrastructure commission may do the following:

(A) Subject to section 5537.26 of the Revised Code, construct, maintain, repair, and operate a system of turnpike projects ~~at locations that are reviewed by the turnpike legislative review committee and~~ approved by the governor, and in accordance with alignment and design standards that are approved by the director of transportation, and issue revenue bonds of this state, payable solely from pledged revenues, to pay the cost of those projects. The turnpikes and turnpike projects authorized by this chapter are hereby or shall be made part of the Ohio turnpike system.

(B) Provide the infrastructure funds to pay the cost or a portion of the cost of infrastructure projects as recommended by the director of transportation pursuant to a determination made by the commission based on criteria set forth in rules adopted by the commission under section 5537.18 of the Revised Code. A determination by the commission to provide infrastructure funds for an infrastructure project shall be conclusive and incontestable.

Sec. 5537.27. The Ohio turnpike and infrastructure commission, the director of transportation or the director's designee, and another person designated by the governor shall establish a procedure whereby a political subdivision or other government agency or agencies may submit a written application to the commission, requesting the commission to construct and operate a turnpike project within the boundaries of the subdivision, agency, or agencies making the request. The procedure shall include a requirement that the commission send a written reply to the subdivision, agency, or agencies, explaining the disposition of the request. The procedure established pursuant to this section shall not become effective unless it is approved by the commission and by the director or the director's designee and the designee of the governor, ~~and shall require submission of the proposed turnpike project to the turnpike legislative review committee if the project must be approved by the governor.~~

Sec. 5540.02. (A) A transportation improvement district may be created by the board of county commissioners of a county. The board, by resolution, shall determine the structure of the board of trustees of the transportation improvement district it creates by adopting the structure contained either in division (C)(1) or (2) of this section.

(B) A transportation improvement district is a body both corporate and politic, and the exercise by it of the powers conferred by this chapter in the financing, construction, maintenance, repair, and operation of a project are and shall be held to be essential governmental functions.

(C)(1) If the board of county commissioners so elects, a transportation improvement district shall be governed by a board of trustees consisting of the following members:

(a) Two members appointed by the board of county commissioners;

(b) Three members appointed by the legislative authority of the most populous municipal corporation in the district;

(c) Two members appointed by the legislative authority of the second most populous municipal corporation in the district;

(d) Two members appointed by the board of township trustees of the township in the county that is most populous in its unincorporated area;

(e) The county engineer;

(f) One member appointed by the legislative authority of any township or municipal corporation that cannot otherwise appoint a member to the board pursuant to this section, and that is wholly or partially within the area of the transportation improvement district as the district was originally designated by the board of county commissioners;

(g) If the area of a transportation improvement district is expanded by the board of county commissioners, the legislative authority of any township or municipal corporation that is wholly or partially within the area of expansion and that cannot otherwise appoint a member to the board pursuant to this section, with the consent of the board of trustees of the district, may appoint one member to the board;

(h) One member appointed by the regional planning commission for the county, who shall be a nonvoting member of the board;

~~(i) One member appointed at the discretion of the speaker of the house of representatives, who, if appointed, shall be a nonvoting member of the board and who may be a member of the house of representatives.~~

One of each of the appointments made by the board of county commissioners, the legislative authority of a municipal corporation, and the board of township trustees under divisions (C)(1)(a), (b), (c), and (d) of this section, shall be members of the chamber of commerce for the respective political subdivision.

Whenever the addition of members to the board of trustees of a transportation improvement district pursuant to division (C)(1)(f) or (g) of this section results in an even number of total voting members on the board, the board of trustees of the district may appoint an additional person to its membership to maintain an odd number of voting members.

(2) As an alternative to the structure prescribed in division (C)(1) of this section, a board of county commissioners, by resolution, may elect that the transportation improvement district it creates be governed by a board of trustees consisting of ~~the following members:~~

~~(a) Five five members appointed by the board of county commissioners;~~

~~(b) One member appointed at the discretion of the speaker of the house of representatives, who, if appointed, shall be a nonvoting member of the board and who may be a member of the house of representatives.~~

(D) Each appointed member of the board shall hold office for a term of two years but subject to removal at the pleasure of the authority that appointed the member. Members may be reappointed.

Except as otherwise provided in this division, any vacancy on the board shall be filled in the same manner as the original appointment. Any vacancy on a board appointed under division (C)(1) of this section lasting longer than thirty days due to the failure of the legislative authority of a municipal corporation or a board of township trustees to make an appointment shall be filled by the board of trustees of the transportation improvement district.

(E) The voting members of the board shall elect from the entire board membership a chairperson, vice-chairperson, and secretary-treasurer. A majority of the voting members of the board constitutes a quorum, the affirmative vote of which is necessary for any action of the district. No vacancy in the membership of the board impairs the right of a quorum to exercise all the rights and perform all duties of the district.

(F) The board of county commissioners of any county, the legislative authority of any municipal corporation, and the board of township trustees of any township may make appropriations from moneys available to them and not otherwise appropriated to pay costs incurred by the district in the exercise of its functions under this chapter, provided those moneys are available to use for that purpose.

(G) An organizational meeting of the board of trustees of a transportation improvement district created under this section shall be held at the time and place designated by the board member who has served the most years as a member of the board of county commissioners that created the transportation improvement district.

Sec. 5595.02. (A) The boards of county commissioners of two or more counties may undertake a regional transportation improvement project for the purpose of completing transportation improvements within the territory of the counties. The project shall be administered by a governing board in accordance with a cooperative agreement.

~~(B)~~(B)(1) The cooperative agreement shall provide for the creation of a governing board consisting of ~~one~~ the following individuals:

(a) One county commissioner from each county that is a party to the agreement or a designee appointed by the board of county commissioners of the county for the purpose of serving on the governing board, ~~and the;~~

(b) The county engineer of each such county or a designee appointed by the county engineer for the purpose of serving on the governing board.

(2) The cooperative agreement may authorize the chief executive officer of the JobsOhio network partner that covers the majority of the area encompassed by the regional transportation improvement project or a designee appointed by the chief executive officer to serve as an additional member of the governing board. ~~Membership-~~

(3) Membership on the board is not a direct or indirect interest in a contract or expenditure of money by the county. The board is a public body for the purposes of section 121.22 of the Revised Code and a public office for the purposes of section 149.43 of the Revised Code. Chapter 2744. of the Revised Code applies to the board.

(C) The governing board of a regional transportation improvement project is a body both corporate and politic, and the exercise by it of the powers conferred by this chapter in the financing, construction, maintenance, repair, and operation of transportation improvements are essential governmental functions.

(D) A board of county commissioners, in accordance with the cooperative agreement, may make appropriations to pay costs incurred by the governing board in the exercise of its functions under this chapter so long as such costs are approved by the director of transportation under section 5595.12 of the Revised Code.

Sec. 5701.11. The effective date to which this section refers is the effective date of this section as amended by H.B. 14 of the 136th general assembly.

(A)(1) Except as provided under division (A)(2) or (B) of this section, any reference in Title LVII or section 149.311, 3123.90, 3770.07, 3770.071, 3770.072, 3770.073, or 3775.16, ~~or 3772.37~~, or 3775.16 of the Revised Code to the Internal Revenue Code, to the Internal Revenue Code "as amended," to other laws of the United States, or to other laws of the United States, "as amended," means the Internal Revenue Code or other laws of the United States as they exist on the effective date.

(2) This section does not apply to any reference in Title LVII of the Revised Code to the Internal Revenue Code as of a date certain specifying the day, month, and year, or to other laws of the United States as of a date certain specifying the day, month, and year.

(B)(1) For purposes of applying section 5733.04, 5745.01, or 5747.01 of the Revised Code to a taxpayer's taxable year ending after March 15, 2023, and before the effective date, a taxpayer may irrevocably elect to incorporate the provisions of the Internal Revenue Code or other laws of the United States that are in effect for federal income tax purposes for that taxable year if those provisions differ from the provisions that, under division (A) of this section, would otherwise apply. The filing by the taxpayer for that taxable year of a report or return that incorporates the provisions of the Internal Revenue Code or other laws of the United States applicable for federal income tax purposes for that taxable year, and that does not include any adjustments to reverse the effects of any differences between those provisions and the provisions that would otherwise apply, constitutes the making of an irrevocable election under this division for that taxable year.

(2) Elections under prior versions of division (B)(1) of this section remain in effect for the taxable years to which they apply.

Sec. 5703.052. (A) There is hereby created in the state treasury the tax refund fund, from which refunds shall be paid for amounts illegally or erroneously assessed or collected, or for any other reason overpaid, with respect to taxes levied by Chapter 4301., 4305., 5726., 5728., 5729., 5731., 5733., 5735., 5736., 5739., 5741., 5743., 5747., 5748., 5749., 5751., or 5753. and sections 3737.71, 3905.35, 3905.36, 4303.33, 5707.03, 5725.18, 5727.28, 5727.38, 5727.81, and 5727.811 of the Revised Code. Refunds for fees levied under sections 3734.90 to 3734.9014 of the Revised Code, wireless 9-1-1 charges imposed under section 128.40 of the Revised Code, next generation 9-1-1 access fees imposed under sections 128.41 and 128.42 of the Revised Code, or any penalties

assessed with respect to such fees or charges, that are illegally or erroneously assessed or collected, or for any other reason overpaid, also shall be paid from the fund. Refunds for amounts illegally or erroneously assessed or collected by the tax commissioner, or for any other reason overpaid, that are due under section 1509.50 of the Revised Code shall be paid from the fund. Refunds for amounts illegally or erroneously assessed or collected by the commissioner, or for any other reason overpaid to the commissioner, under sections 718.80 to 718.95 of the Revised Code shall be paid from the fund. However, refunds for amounts illegally or erroneously assessed or collected by the commissioner, or for any other reason overpaid to the commissioner, with respect to taxes levied under section 5739.101 of the Revised Code shall not be paid from the tax refund fund, but shall be paid as provided in section 5739.104 of the Revised Code.

(B)(1) Upon certification by the tax commissioner to the treasurer of state of a tax refund, a wireless 9-1-1 charge refund, a next generation 9-1-1 access fee refund, or another amount refunded, or by the superintendent of insurance of a domestic or foreign insurance tax refund, the treasurer of state shall place the amount certified to the credit of the fund. The certified amount transferred shall be derived from the receipts of the same tax, fee, wireless 9-1-1 charge, next generation 9-1-1 access fee, or other amount from which the refund arose.

(2) When a refund is for a tax, fee, wireless 9-1-1 charge, next generation 9-1-1 access fee, or other amount that is not levied by the state or that was illegally or erroneously distributed to a taxing jurisdiction, the tax commissioner shall recover the amount of that refund from the next distribution of that tax, fee, wireless 9-1-1 charge, next generation 9-1-1 access fee, or other amount that otherwise would be made to the taxing jurisdiction. If the amount to be recovered would exceed twenty-five per cent of the next distribution of that tax, fee, wireless 9-1-1 charge, next generation 9-1-1 access fee, or other amount, the commissioner may spread the recovery over more than one future distribution, taking into account the amount to be recovered and the amount of the anticipated future distributions. In no event may the commissioner spread the recovery over a period to exceed ~~thirty-six~~ seventy-two months.

Sec. 5703.19. (A) To carry out the purposes of the laws that the tax commissioner is required to administer, the commissioner or any person employed by the commissioner for that purpose, upon demand, may inspect books, accounts, records, and memoranda of any person or public utility subject to those laws, and may examine under oath any officer, agent, or employee of that person or public utility. If such books, accounts, records, or memoranda are kept electronically or available in an electronic format, the person or public utility shall provide such records to the commissioner electronically or in an electronic format at the commissioner's request. Any person other than the commissioner who makes a demand pursuant to this section shall produce the person's authority to make the inspection.

(B) If a person or public utility receives at least ten days' written notice of a demand made under division (A) of this section and refuses to comply with that demand, a penalty of five hundred dollars shall be imposed upon the person or public utility for each day the person or public utility

refuses to comply with the demand. Penalties imposed under this division may be assessed and collected in the same manner as assessments made under Chapter 3769., 4305., 5727., 5728., 5733., 5735., 5736., 5739., 5743., 5745., 5747., 5749., 5751., or 5753., or sections 718.90, 3734.90 to 3734.9014, of the Revised Code.

Sec. 5703.21. (A) Except as provided in divisions (B) and (C) of this section, no agent of the department of taxation, except in the agent's report to the department or when called on to testify in any court or proceeding, shall divulge any information acquired by the agent as to the transactions, property, or business of any person while acting or claiming to act under orders of the department. Whoever violates this provision shall thereafter be disqualified from acting as an officer or employee or in any other capacity under appointment or employment of the department.

(B)(1) For purposes of an audit pursuant to section 117.15 of the Revised Code, or an audit of the department pursuant to Chapter 117. of the Revised Code, or an audit, pursuant to that chapter, the objective of which is to express an opinion on a financial report or statement prepared or issued pursuant to division (A)(7) or (9) of section 126.21 of the Revised Code, the officers and employees of the auditor of state charged with conducting the audit shall have access to and the right to examine any state tax returns and state tax return information in the possession of the department to the extent that the access and examination are necessary for purposes of the audit. Any information acquired as the result of that access and examination shall not be divulged for any purpose other than as required for the audit or unless the officers and employees are required to testify in a court or proceeding under compulsion of legal process. Whoever violates this provision shall thereafter be disqualified from acting as an officer or employee or in any other capacity under appointment or employment of the auditor of state.

(2) For purposes of an internal audit pursuant to section 126.45 of the Revised Code, the officers and employees of the office of internal audit in the office of budget and management charged with directing the internal audit shall have access to and the right to examine any state tax returns and state tax return information in the possession of the department to the extent that the access and examination are necessary for purposes of the internal audit. Any information acquired as the result of that access and examination shall not be divulged for any purpose other than as required for the internal audit or unless the officers and employees are required to testify in a court or proceeding under compulsion of legal process. Whoever violates this provision shall thereafter be disqualified from acting as an officer or employee or in any other capacity under appointment or employment of the office of internal audit.

(3) As provided by section 6103(d)(2) of the Internal Revenue Code, any federal tax returns or federal tax information that the department has acquired from the internal revenue service, through federal and state statutory authority, may be disclosed to the auditor of state or the office of internal audit solely for purposes of an audit of the department.

(4) For purposes of Chapter 3739. of the Revised Code, an agent of the department of taxation may share information with the division of state fire marshal that the agent finds during the

course of an investigation.

(C) Division (A) of this section does not prohibit any of the following:

(1) Divulging information contained in applications, complaints, and related documents filed with the department under section 5715.27 of the Revised Code or in applications filed with the department under section 5715.39 of the Revised Code;

(2) Providing to the attorney general information the department obtains under division (J) of section 1346.01 of the Revised Code;

(3) Permitting properly authorized officers, employees, or agents of a municipal corporation from inspecting reports or information pursuant to section 718.84 of the Revised Code or rules adopted under section 5745.16 of the Revised Code;

(4) Providing information regarding the name, account number, or business address of a holder of a vendor's license issued pursuant to section 5739.17 of the Revised Code, a holder of a direct payment permit issued pursuant to section 5739.031 of the Revised Code, or a seller having a use tax account maintained pursuant to section 5741.17 of the Revised Code, or information regarding the active or inactive status of a vendor's license, direct payment permit, or seller's use tax account;

(5) Providing to a county auditor notices or documents concerning or affecting the taxable value of property in the county auditor's county. Unless authorized by law to disclose documents so provided, the county auditor shall not disclose such documents;

(6) Providing to a county auditor a sales or use tax return or audit information under section 333.06 of the Revised Code;

(7) Disclosing to a state or federal government agency, for use in the performance of that agency's official duties in this state, information in the possession of the tax commissioner necessary to verify compliance with any provision of the Revised Code or federal law relating to that agency. Unless disclosure is otherwise authorized by law, information provided to any state or federal government agency under this section remains confidential and is not subject to further disclosure;

(8) Disclosing to a current or former employee, for use in preparation of the employee's income tax return, the account number issued by the tax commissioner to an employer for use in filing returns and making payments under section 5747.07 of the Revised Code. The commissioner may require the employee to provide evidence of current or past employment before such disclosure;

(9) Publishing or disclosing the amount of revenue distributed to a county, municipal corporation, township, school district, or any other political subdivision from any tax or fund administered by the tax commissioner;

(10) Disclosing to a county auditor information in or discovered pursuant to the property tax relief screening system created in section 5703.83 of the Revised Code.

Sec. 5703.37. (A)(1) Except as provided in division (B) of this section, whenever service of a notice or order is required in the manner provided in this section, a copy of the notice or order shall be served upon the person affected thereby either by personal service, by certified mail, or by a

delivery service authorized under section 5703.056 of the Revised Code that notifies the tax commissioner of the date of delivery.

(2) In lieu of serving a copy of a notice or order through one of the means provided in division (A)(1) of this section, the commissioner may serve a notice or order upon the person affected thereby through alternative means as provided in this section, including, but not limited to, delivery by secure electronic mail as provided in division (F) of this section or by ordinary mail. Delivery by such means satisfies the requirements for delivery under this section.

(B)(1)(a) If certified or ordinary mail is returned because of an undeliverable address, the commissioner shall first utilize reasonable means to ascertain a new last known address, including the use of a change of address service offered by the United States postal service or an authorized delivery service under section 5703.056 of the Revised Code. If, after using reasonable means, the commissioner is unable to ascertain a new last known address, the assessment is final for purposes of section 131.02 of the Revised Code sixty days after the notice or order ~~sent by certified mail~~ is first returned to the commissioner, and the commissioner shall certify the notice or order, if applicable, to the attorney general for collection under section 131.02 of the Revised Code.

(b) Notwithstanding certification to the attorney general under division (B)(1)(a) of this section, once the commissioner or attorney general, or the designee of either, makes an initial contact with the person to whom the notice or order is directed, the person may protest an assessment by filing a petition for reassessment within sixty days after the initial contact. The certification of an assessment under division (B)(1)(a) of this section is prima-facie evidence that delivery is complete and that the notice or order is served.

(2) If mailing of a notice or order by certified or ordinary mail is returned for some cause other than an undeliverable address or if a person does not access an electronic notice or order within the time provided in division (F) of this section, the commissioner shall resend the notice or order by ordinary mail. The notice or order shall show the date the commissioner sends the notice or order and include the following statement:

"This notice or order is deemed to be served on the addressee under applicable law ten days from the date this notice or order was mailed by the commissioner as shown on the notice or order, and all periods within which an appeal may be filed apply from and after that date."

Unless the mailing is returned because of an undeliverable address, the mailing of that information is prima-facie evidence that delivery of the notice or order was completed ten days after the commissioner ~~sent~~ resent the notice or order by ordinary mail and that the notice or order was served.

If the ~~ordinary mail mailing~~ is subsequently returned because of an undeliverable address, the commissioner shall proceed under division (B)(1)(a) of this section. A person may challenge the presumption of delivery and service under this division in accordance with division (C) of this section.

(C)(1) A person disputing the presumption of delivery and service under division (B) of this

section bears the burden of proving by a preponderance of the evidence that the address to which the notice or order was sent was not an address with which the person was associated at the time the commissioner originally mailed the notice or order ~~by certified mail~~. For the purposes of this section, a person is associated with an address at the time the commissioner originally mailed the notice or order if, at that time, the person was residing, receiving legal documents, or conducting business at the address; or if, before that time, the person had conducted business at the address and, when the notice or order was mailed, the person's agent or the person's affiliate was conducting business at the address. For the purposes of this section, a person's affiliate is any other person that, at the time the notice or order was mailed, owned or controlled at least twenty per cent, as determined by voting rights, of the addressee's business.

(2) If the person elects to protest an assessment certified to the attorney general for collection, the person must do so within sixty days after the attorney general's initial contact with the person. The attorney general may enter into a compromise with the person under sections 131.02 and 5703.06 of the Revised Code if the person does not file a petition for reassessment with the commissioner.

(D) Nothing in this section prohibits the commissioner or the commissioner's designee from delivering a notice or order by personal service.

(E) Collection actions taken pursuant to section 131.02 of the Revised Code upon any assessment being challenged under division (B)(1)(b) of this section shall be stayed upon the pendency of an appeal under this section. If a petition for reassessment is filed pursuant to this section on a claim that has been certified to the attorney general for collection, the claim shall be uncertified.

(F)(1) The commissioner may serve a notice or order upon the person affected by the notice or order or that person's authorized representative through secure electronic means associated with the person's or representative's last known address, but only with the person's consent. The commissioner must inform the recipient, electronically or by mail, that a notice or order is available for electronic review and provide instructions to access and print the notice or order. The types of electronic notification the commissioner may use include electronic mail, text message, or any other form of electronic communication. The recipient's electronic access of the notice or order satisfies the requirements for delivery under this section. If the recipient fails to access the notice or order electronically within ten business days, then the commissioner shall inform the recipient a second time, electronically or by mail, that a notice or order is available for electronic review and provide instructions to access and print the notice or order. If the recipient fails to access the notice or order electronically within ten business days of the second notification, the notice or order shall be served upon the person through the means provided in division (B)(2) of this section.

(2) The tax commissioner shall establish a system to issue notification of assessments to taxpayers through secure electronic means.

(G) As used in this section:

(1) "Last known address" means the address the department has at the time the document is originally sent by certified or ordinary mail, or any address the department can ascertain using reasonable means such as the use of a change of address service offered by the United States postal service or an authorized delivery service under section 5703.056 of the Revised Code. For documents sent by secure electronic means, "last known address" means an electronic mode of communication that is identified on a form prescribed by the commissioner for such purpose or that is associated with the person or the authorized representative of the person as of the date the notification was sent on the Ohio business gateway, as defined in section 718.01 of the Revised Code, as of the date the notification was sent or another electronic filing or payment system prescribed by the commissioner.

(2) "Undeliverable address" means an address to which the United States postal service or an authorized delivery service under section 5703.056 of the Revised Code is not able to deliver a notice or order, except when the reason for nondelivery is because the addressee fails to acknowledge or accept the notice or order.

Sec. 5703.70. (A) On the filing of an application for refund under section 718.91, 3734.905, 4307.05, 4307.07, 5726.30, 5727.28, 5727.91, 5728.061, 5733.12, 5735.122, 5735.13, 5735.14, 5735.141, 5735.142, 5735.18, 5736.08, 5739.07, ~~5739.071~~, 5739.104, 5741.10, 5743.05, 5743.53, 5747.11, 5749.08, 5751.08, or 5753.06 of the Revised Code, or an application for compensation under section 5739.061 of the Revised Code, if the tax commissioner determines that the amount of the refund or compensation to which the applicant is entitled is less than the amount claimed in the application, the commissioner shall give the applicant written notice electronically or by ordinary mail of the amount. ~~The~~ If sent by ordinary mail, the notice shall be sent to the address shown on the application unless the applicant notifies the commissioner of a different address. If sent electronically, the notice shall be sent to the person or the person's authorized representative through secure electronic means associated with the person's or representative's last known electronic mail address, but only with the person's consent. The applicant shall have sixty days from the date the commissioner electronically sends or mails the notice to provide additional information to the commissioner or request a hearing, or both.

(B) If the applicant neither requests a hearing nor provides additional information to the tax commissioner within the time prescribed by division (A) of this section, the commissioner shall take no further action, and the refund or compensation amount denied becomes final.

(C)(1) If the applicant requests a hearing within the time prescribed by division (A) of this section, the tax commissioner shall assign a time and place for the hearing and notify the applicant of such time and place, but the commissioner may continue the hearing from time to time, as necessary. After the hearing, the commissioner may make such adjustments to the refund or compensation as the commissioner finds proper, and shall issue a final determination thereon.

(2) If the applicant does not request a hearing, but provides additional information, within the time prescribed by division (A) of this section, the commissioner shall review the information,

make such adjustments to the refund or compensation as the commissioner finds proper, and issue a final determination thereon. The commissioner may review such information and make such adjustments as many times as the commissioner finds proper before the issuance of a final determination.

(3) If the applicant requests a hearing and provides additional information within the time prescribed by division (A) of this section, the commissioner may review the information and make such adjustments to the refund or compensation as the commissioner finds proper. The commissioner may review such information and make such adjustments as many times as the commissioner finds proper before the issuance of a final determination.

The commissioner shall assign a time and place for the hearing and notify the applicant of such time and place, but the commissioner may continue the hearing from time to time, as necessary. After the hearing, the commissioner may make any additional adjustments to the refund or compensation as the commissioner finds proper and shall issue a final determination thereon.

(4) The commissioner shall serve a copy of the final determination made under division (C) (1), (2), or (3) of this section on the applicant in the manner provided in section 5703.37 of the Revised Code, and the decision is final, subject to appeal under section 5717.02 of the Revised Code.

(D) The tax commissioner shall certify to the director of budget and management and treasurer of state for payment from the tax refund fund created by section 5703.052 of the Revised Code, the amount of the refund to be refunded under division (B) or (C) of this section. The commissioner also shall certify to the director and treasurer of state for payment from the general revenue fund the amount of compensation to be paid under division (B) or (C) of this section.

Sec. 5703.83. (A) The department of taxation shall establish policies, procedures, and internal controls, including implementing a property tax relief screening system to evaluate the eligibility of owners of real property and manufactured and mobile homes in this state that receive one or both of the following reductions in taxes:

(1) The reduction authorized under division (B) of section 323.152 of the Revised Code;

(2) The reductions authorized under division (A) of section 323.152 and section 4503.065 of the Revised Code.

(B) Each county auditor shall have access to the property tax relief screening system authorized under this section. If a county auditor discovers an error in the system relative to real property or a manufactured or mobile home, the auditor shall notify the department of taxation of the error.

(C) If the department of taxation discovers through the property tax relief screening system that real property or a manufactured or mobile home was granted one or more of the reductions described in divisions (A)(1) and (2) of this section for one or more tax years in which the property or home was not eligible for the reduction, the department shall notify the county auditor of the county in which the property or manufactured or mobile home is located.

(D) The tax commissioner, on or before the last day of each calendar year, beginning in 2026, shall annually submit to the general assembly a report in accordance with division (B) of section 101.68 of the Revised Code that lists the number, arranged by county, of parcels of real property or manufactured or mobile homes that were identified through the property tax relief screening system as not eligible for a reduction in taxes since the inception of the system, for the first report, or since the preceding report.

Sec. 5705.01. As used in this chapter:

(A) "Subdivision" means any county; municipal corporation; township; township police district; joint police district; township fire district; joint fire district; joint ambulance district; joint emergency medical services district; fire and ambulance district; joint recreation district; township waste disposal district; township road district; community college district; technical college district; detention facility district; a district organized under section 2151.65 of the Revised Code; a combined district organized under sections 2152.41 and 2151.65 of the Revised Code; a joint-county alcohol, drug addiction, and mental health service district; a drainage improvement district created under section 6131.52 of the Revised Code; a lake facilities authority created under Chapter 353. of the Revised Code; a union cemetery district; a county school financing district; a city, local, exempted village, cooperative education, joint vocational school district; a regional student education district created under section 3313.83 of the Revised Code; or a career-technical cooperative education district created under section 3313.831 of the Revised Code.

(B) "Municipal corporation" means all municipal corporations, including those that have adopted a charter under Article XVIII, Ohio Constitution.

(C) "Taxing authority" or "bond issuing authority" means ~~in~~ any of the following:

(1) In the case of any county, the board of county commissioners; in the case of a municipal corporation, the council or other legislative authority of the municipal corporation; in the case of a city, local, exempted village, cooperative education, or joint vocational school district, the board of education; in the case of a community college district, the board of trustees of the district; in the case of a technical college district, the board of trustees of the district; in the case of a detention facility district, a district organized under section 2151.65 of the Revised Code, or a combined district organized under sections 2152.41 and 2151.65 of the Revised Code, the joint board of county commissioners of the district; in the case of a township, the board of township trustees; in the case of a joint police district, the joint police district board; in the case of a joint fire district, the board of fire district trustees; in the case of a joint recreation district, the joint recreation district board of trustees; in the case of a joint-county alcohol, drug addiction, and mental health service district, the district's board of alcohol, drug addiction, and mental health services; in the case of a joint ambulance district or a fire and ambulance district, the board of trustees of the district; in the case of a union cemetery district, the legislative authority of the municipal corporation and the board of township trustees, acting jointly as described in section 759.341 of the Revised Code; in the case of a drainage improvement district, the board of county commissioners of the county in which the

drainage district is located; in the case of a lake facilities authority, the board of directors; in the case of a joint emergency medical services district, the joint board of county commissioners of all counties in which all or any part of the district lies; and in the case of a township police district, a township fire district, a township road district, or a township waste disposal district, the board of township trustees of the township in which the district is located. ~~"Taxing authority" also means the~~

(2) The educational service center governing board that serves as the taxing authority of a county school financing district as provided in section 3311.50 of the Revised Code, the board of directors of a regional student education district created under section 3313.83 of the Revised Code, and the board of directors of a career-technical cooperative education district created under section 3313.831 of the Revised Code.

(3) The governing body responsible for levying a tax for any taxing unit for which a taxing authority is not defined pursuant to division (C)(1) or (2) of this section.

(D) "Fiscal officer" in the case of a county, means the county auditor; in the case of a municipal corporation, the city auditor or village clerk, or an officer who, by virtue of the charter, has the duties and functions of the city auditor or village clerk, except that in the case of a municipal university the board of directors of which have assumed, in the manner provided by law, the custody and control of the funds of the university, the chief accounting officer of the university shall perform, with respect to the funds, the duties vested in the fiscal officer of the subdivision by sections 5705.41 and 5705.44 of the Revised Code; in the case of a school district, the treasurer of the board of education; in the case of a county school financing district, the treasurer of the educational service center governing board that serves as the taxing authority; in the case of a township, the township fiscal officer; in the case of a joint police district, the treasurer of the district; in the case of a joint fire district, the clerk of the board of fire district trustees; in the case of a joint ambulance district, the clerk of the board of trustees of the district; in the case of a joint emergency medical services district, the person appointed as fiscal officer pursuant to division (D) of section 307.053 of the Revised Code; in the case of a fire and ambulance district, the person appointed as fiscal officer pursuant to division (B) of section 505.375 of the Revised Code; in the case of a joint recreation district, the person designated pursuant to section 755.15 of the Revised Code; in the case of a union cemetery district, the clerk of the municipal corporation designated in section 759.34 of the Revised Code; in the case of a children's home district, educational service center, general health district, joint-county alcohol, drug addiction, and mental health service district, county library district, detention facility district, district organized under section 2151.65 of the Revised Code, a combined district organized under sections 2152.41 and 2151.65 of the Revised Code, or a metropolitan park district for which no treasurer has been appointed pursuant to section 1545.07 of the Revised Code, the county auditor of the county designated by law to act as the auditor of the district; in the case of a metropolitan park district which has appointed a treasurer pursuant to section 1545.07 of the Revised Code, that treasurer; in the case of a drainage improvement district, the auditor of the county in which the drainage improvement district is located; in the case of a lake

facilities authority, the fiscal officer designated under section 353.02 of the Revised Code; in the case of a regional student education district, the fiscal officer appointed pursuant to section 3313.83 of the Revised Code; in the case of a career-technical cooperative education district, the fiscal officer appointed pursuant to section 3313.831 of the Revised Code; and in all other cases, the officer responsible for keeping the appropriation accounts and drawing warrants for the expenditure of the moneys of the district or taxing unit.

(E) "Permanent improvement" or "improvement" means any property, asset, or improvement with an estimated life or usefulness of five years or more, including land and interests therein, and reconstructions, enlargements, and extensions thereof having an estimated life or usefulness of five years or more.

(F) "Current operating expenses" and "current expenses" mean the lawful expenditures of a subdivision, except those for permanent improvements, and except payments for interest, sinking fund, and retirement of bonds, notes, and certificates of indebtedness of the subdivision.

(G) "Debt charges" means interest, sinking fund, and retirement charges on bonds, notes, or certificates of indebtedness.

(H) "Taxing unit" means any subdivision or other governmental district having authority to levy taxes on the property in the district or issue bonds that constitute a charge against the property of the district, including conservancy districts, metropolitan park districts, sanitary districts, road districts, and other districts.

(I) "District authority" means any board of directors, trustees, commissioners, or other officers controlling a district institution or activity that derives its income or funds from two or more subdivisions, such as the educational service center, the trustees of district children's homes, the district board of health, a joint-county alcohol, drug addiction, and mental health service district's board of alcohol, drug addiction, and mental health services, detention facility districts, a joint recreation district board of trustees, districts organized under section 2151.65 of the Revised Code, combined districts organized under sections 2152.41 and 2151.65 of the Revised Code, and other such boards.

(J) "Tax list" and "tax duplicate" mean the general tax lists and duplicates prescribed by sections 319.28 and 319.29 of the Revised Code.

(K) "Property" as applied to a tax levy means taxable property listed on general tax lists and duplicates.

(L) "Association library district" means a territory, the boundaries of which are defined by the state library board pursuant to division (I) of section 3375.01 of the Revised Code, in which a library association or private corporation maintains a free public library.

(M) "Library district" means a territory, the boundaries of which are defined by the state library board pursuant to section 3375.01 of the Revised Code, in which the board of trustees of a county, municipal corporation, school district, or township public library maintains a free public library.

(N) "Qualifying library levy" means either of the following:

(1) A levy for the support of a library association or private corporation that has an association library district with boundaries that are not identical to those of a subdivision;

(2) A levy proposed under section 5705.23 of the Revised Code for the support of the board of trustees of a public library that has a library district with boundaries that are not identical to those of a subdivision.

(O) "School library district" means a school district in which a free public library has been established that is under the control and management of a board of library trustees as provided in section 3375.15 of the Revised Code.

(P) "The county auditor's ~~appraised~~ ^{DMV} market value" means the true value in money of real property.

(Q)(1) "Effective rate" means one of the following:

(a) For a levy that is the renewal of an existing levy or an existing levy extended to additional territory, the effective tax rate of the levy on class one property, as most recently determined by the county auditor under section 323.08 of the Revised Code;

(b) For a levy that is the increase of an existing levy, the effective tax rate of the portion of the levy equal to the rate of the existing levy on class one property, as most recently determined by the county auditor under section 323.08 of the Revised Code, plus the rate of the additional portion of the levy;

(c) For a levy that is the decrease of an existing levy, the effective tax rate of the levy on class one property, as most recently determined by the county auditor under section 323.08 of the Revised Code, and as proportionately reduced to account for the decrease pursuant to rules adopted by the tax commissioner.

(2) As used in division (Q)(1) of this section:

(a) "Effective tax rate" has the same meaning in section 323.08 of the Revised Code.

(b) "Class one property" means real property classified as residential or agricultural under section 5713.041 of the Revised Code.

(R) "Qualifying subdivision" means a taxing unit, created by one or more member authorities, with a taxing authority or any other governing authority the majority of the members of which are not required to be elected local officials.

(S) "Elected local official" means a member of a board of township trustees, a board of county commissioners, a legislative authority of a municipal corporation, a board of education of a city, local, or exempted village school district, or an educational service center governing board, or any other township, county, or municipal official serving in an elected office.

(T) "Member authority" means the board of commissioners of a county, the board of trustees of a township, the legislative authority of a municipal corporation, the board of education of a city, local, or exempted village school district, or the educational service center governing board that either created or joined a qualifying subdivision and remains a member thereof or has territory

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Sec. 5705.03. (A) The taxing authority of each subdivision may levy taxes annually, subject to the limitations of sections 5705.01 to 5705.47 of the Revised Code, on the real and personal property within the subdivision for the purpose of paying the current operating expenses of the subdivision and acquiring or constructing permanent improvements. The taxing authority of each subdivision and taxing unit shall, subject to the limitations of such sections, levy such taxes annually as are necessary to pay the interest and sinking fund on and retire at maturity the bonds, notes, and certificates of indebtedness of such subdivision and taxing unit, including levies in anticipation of which the subdivision or taxing unit has incurred indebtedness.

(B)(1) When a taxing authority determines that it is necessary to levy a tax outside the ten-mill limitation for any purpose authorized by the Revised Code, the taxing authority shall certify to the county auditor a resolution or ordinance requesting that the county auditor certify to the taxing authority the amounts described in division (B)(2) of this section. The resolution or ordinance shall state all of the following:

- (a) The proposed rate of the tax, expressed in mills for each one dollar of taxable value, or the dollar amount of revenue to be generated by the proposed tax;
- (b) The purpose of the tax;
- (c) Whether the tax is an additional levy, a renewal ~~or a replacement~~ of an existing tax, a renewal ~~or replacement~~ of an existing tax with an increase or a decrease, a reduction or decrease of an existing tax, or an extension of an existing tax to additional territory;
- (d) The section of the Revised Code authorizing submission of the question of the tax;
- (e) The term of years of the tax or if the tax is for a continuing period of time;
- (f) That the tax is to be levied upon the entire territory of the subdivision or, if authorized by the Revised Code, a description of the portion of the territory of the subdivision in which the tax is to be levied;
- (g) The date of the election at which the question of the tax shall appear on the ballot;
- (h) That the ballot measure shall be submitted to the entire territory of the subdivision or, if authorized by the Revised Code, a description of the portion of the territory of the subdivision to which the ballot measure shall be submitted;
- (i) The tax year in which the tax will first be levied and the calendar year in which the tax will first be collected;
- (j) Each such county in which the subdivision has territory.

The board of education of a city, local, or exempted village school district may also designate, in a resolution adopted under division (B)(1) of this section, an amount of the district's carry-over balance from the proceeding fiscal year, based on the most recent certification made by the district under section 5705.36 of the Revised Code, as reserved for expenditure on current or future permanent improvements within the following three years.

(2) Upon receipt of a resolution or ordinance certified under division (B)(1) of this section,

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the county auditor shall certify to the taxing authority each of the following, as applicable to that levy:

- (a) The total current tax valuation of the subdivision.
 - (b) The number of mills for each one dollar of taxable value that is required to generate a specified amount of revenue.
 - (c) Either of the following:
 - (i) If the levy is to renew, renew and increase, renew and decrease, reduce or decrease, or extend to additional territory an existing levy that is subject to reduction under section 319.301 of the Revised Code, the levy's effective rate, expressed in dollars, rounded to the nearest dollar, for each one hundred thousand dollars of the county auditor's ~~appraised-market~~ value;
 - (ii) For all other levies, the levy's rate, described in division (B)(2)(b) or (d) of this section, expressed in dollars, rounded to the nearest dollar, for each one hundred thousand dollars of the county auditor's ~~appraised-market~~ value.
 - (d) The dollar amount of revenue, rounded to the nearest dollar, that would be generated by a specified number of mills for each one dollar of taxable value.
 - (e) For any levy or portion of a levy except a levy or portion of a levy to pay debt charges, an estimate of the levy's annual collections, rounded to the nearest dollar, which shall be calculated assuming that the amount of the tax list of the taxing authority remains throughout the life of the levy the same as the amount of the tax list most recently certified by the auditor under division (A) of section 319.28 of the Revised Code.
 - (f) If the purpose of the tax is for current expenses or current operating expenses and the resolution is certified by a city, local, or exempted village school district, the amount by which the carry-over balance in the district's general operating budget from the preceding fiscal year exceeds the district's general fund expenditures made in the preceding fiscal year, expressed both in dollars and as a percentage of those expenditures. This amount and percentage shall be determined on the basis of the most recent certification made by the district to the county budget commission under section 5705.36 of the Revised Code. The auditor shall exclude any amount designated under division (B)(1) of this section for current or future permanent improvements in determining the district's carry-over balance for the purpose of this computation.
- If a subdivision is located in more than one county, the county auditor shall obtain from the county auditor of each other county in which the subdivision is located the current tax valuation for the portion of the subdivision in that county. The county auditor shall issue the certification to the taxing authority within ten days after receiving the taxing authority's resolution or ordinance requesting it.
- (3) Upon receiving the certification from the county auditor under division (B)(2) of this section, unless the percentage certified under division (B)(2)(f) of this section is one hundred per cent or more, except in the case of a renewal levy, the taxing authority may adopt a resolution or ordinance stating the rate of the tax levy, expressed in mills for each one dollar of taxable value and

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the rate or effective rate, as applicable, in dollars for each one hundred thousand dollars of the county auditor's ~~appraised-market~~ value, as estimated by the county auditor, and that the taxing authority will proceed with the submission of the question of the tax to electors. The taxing authority shall certify this resolution or ordinance, a copy of the county auditor's certifications, and the resolution or ordinance the taxing authority adopted under division (B)(1) of this section to the proper county board of elections in the manner and within the time prescribed by the section of the Revised Code governing submission of the question. The county board of elections shall not submit the question of the tax to electors unless a copy of the county auditor's certification accompanies the resolutions or ordinances the taxing authority certifies to the board. Before requesting a taxing authority to submit a tax levy, any agency or authority authorized to make that request shall first request the certification from the county auditor provided under this section.

(4) This division is supplemental to, and not in derogation of, any similar requirement governing the certification by the county auditor of the tax valuation of a subdivision or necessary tax rates for the purposes of the submission of the question of a tax in excess of the ten-mill limitation, including ~~sections-section~~ 133.18 and 5705.195 of the Revised Code.

(C) All taxes levied on property shall be extended on the tax list and duplicate by the county auditor of the county in which the property is located, and shall be collected by the county treasurer of such county in the same manner and under the same laws and rules as are prescribed for the assessment and collection of county taxes. The proceeds of any tax levied by or for any subdivision when received by its fiscal officer shall be deposited in its treasury to the credit of the appropriate fund.

Sec. 5705.12. In addition to the funds provided for by sections 5705.09, 5705.121, 5705.13, and 5705.131 of the Revised Code, the taxing authority of a subdivision may establish, with the approval of and in the manner prescribed by the auditor of state, such other funds as are desirable, and may provide by ordinance or resolution that money derived from specified sources other than the general property tax shall be paid directly into such funds. ~~The auditor of state shall consult with the tax commissioner before approving such funds.~~

Sec. 5705.121. A municipal corporation may establish in the manner provided by law a sanitary police pension fund, an urban redevelopment tax increment equivalent fund, or a cemetery fund.

A township may establish by law a cemetery fund.

A subdivision that levies a tax for the purpose described in division (ZZ) or (AAA) of section 5705.19 of the Revised Code shall establish a general capital and infrastructure fund to which the proceeds from that levy shall be credited. By resolution or ordinance, the taxing authority may establish accounts within that fund for any of the several particular purposes for which such money may lawfully be spent, may eliminate such accounts when no longer necessary or desirable, and may transfer money between such accounts. Money in the fund may not be used to pay the compensation of officers or employees of the subdivision.

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JUNE 30,
Date: 2-25

Mike DeWine

Mike DeWine, Governor

The board of health of a city or general health district may establish the home health services fund referred to in section 3709.15 of the Revised Code.

Sec. 5705.13. (A) A taxing authority of a subdivision, by resolution or ordinance, may establish reserve balance accounts to accumulate currently available resources for the following purposes:

- (1) To stabilize subdivision budgets against cyclical changes in revenues and expenditures;
- (2) Except as otherwise provided by this section, to provide for the payment of claims and deductibles under an individual or joint self-insurance program for the subdivision, if the subdivision is permitted by law to establish such a program;
- (3) To provide for the payment of claims, assessments, and deductibles under a self-insurance program, individual retrospective ratings plan, group rating plan, group retrospective rating plan, medical only program, deductible plan, or large deductible plan for workers' compensation.

The ordinance or resolution establishing a reserve balance account shall state the purpose for which the account is established, the fund in which the account is to be established, and the total amount of money to be reserved in the account.

Not more than one reserve balance account may be established for each of the purposes permitted under divisions (A)(2) and (3) of this section. Money to the credit of a reserve balance account may be expended only for the purpose for which the account was established.

A reserve balance account established for the purpose described in division (A)(1) of this section may be established in the general fund or in one or more special funds for operating purposes of the subdivision. The amount of money to be reserved in such an account in any fiscal year shall not exceed five per cent of the revenue credited in the preceding fiscal year to the fund in which the account is established, or, in the case of a reserve balance account of a county or of a township, the greater of that amount or one-sixth of the expenditures during the preceding fiscal year from the fund in which the account is established. ~~Subject to division (F) of section 5705.29 of the Revised Code, any reserve balance in an account established under division (A)(1) of this section shall not be considered part of the unencumbered balance or revenue of the subdivision under division (A) of section 5705.35 or division (A)(1) of section 5705.36 of the Revised Code.~~

At any time, a taxing authority of a subdivision, by resolution or ordinance, may reduce or eliminate the reserve balance in a reserve balance account established for the purpose described in division (A)(1) of this section.

A reserve balance account established for the purpose described in division (A)(2) or (3) of this section shall be established in the general fund of the subdivision or by the establishment of a separate internal service fund established to account for the operation of an individual or joint self-insurance program described in division (A)(2) of this section or a workers' compensation program or plan described in division (A)(3) of this section, and shall be based on sound actuarial principles. The total amount of money in a reserve balance account for self-insurance may be expressed in

dollars or as the amount determined to represent an adequate reserve according to sound actuarial principles.

A taxing authority of a subdivision, by resolution or ordinance, may rescind a reserve balance account established under this division. If a reserve balance account is rescinded, money that has accumulated in the account shall be transferred to the fund or funds from which the money originally was transferred.

(B) A taxing authority of a subdivision, by resolution or ordinance, may establish a special revenue fund for the purpose of accumulating resources for the payment of accumulated sick leave and vacation leave, and for payments in lieu of taking compensatory time off, upon the termination of employment or the retirement of officers and employees of the subdivision. The special revenue fund may also accumulate resources for payment of salaries during any fiscal year when the number of pay periods exceeds the usual and customary number of pay periods. Notwithstanding sections 5705.14, 5705.15, and 5705.16 of the Revised Code, the taxing authority, by resolution or ordinance, may transfer money to the special revenue fund from any other fund of the subdivision from which such payments may lawfully be made. The taxing authority, by resolution or ordinance, may rescind a special revenue fund established under this division. If a special revenue fund is rescinded, money that has accumulated in the fund shall be transferred to the fund or funds from which the money originally was transferred.

(C) A taxing authority of a subdivision, by resolution or ordinance, may establish a capital projects fund for the purpose of accumulating resources for the acquisition, construction, or improvement of fixed assets of the subdivision. For the purposes of this section, "fixed assets" includes motor vehicles. More than one capital projects fund may be established and may exist at any time. The ordinance or resolution shall identify the source of the money to be used to acquire, construct, or improve the fixed assets identified in the resolution or ordinance, the amount of money to be accumulated for that purpose, the period of time over which that amount is to be accumulated, and the fixed assets that the taxing authority intends to acquire, construct, or improve with the money to be accumulated in the fund.

A taxing authority of a subdivision shall not accumulate money in a capital projects fund for more than ten years after the resolution or ordinance establishing the fund is adopted. If the subdivision has not entered into a contract for the acquisition, construction, or improvement of fixed assets for which money was accumulated in such a fund before the end of that ten-year period, the fiscal officer of the subdivision shall transfer all money in the fund to the fund or funds from which that money originally was transferred or the fund that originally was intended to receive the money.

A taxing authority of a subdivision, by resolution or ordinance, may rescind a capital projects fund. If a capital projects fund is rescinded, money that has accumulated in the fund shall be transferred to the fund or funds from which the money originally was transferred.

Notwithstanding sections 5705.14, 5705.15, and 5705.16 of the Revised Code, the taxing authority of a subdivision, by resolution or ordinance, may transfer money to the capital projects

fund from any other fund of the subdivision that may lawfully be used for the purpose of acquiring, constructing, or improving the fixed assets identified in the resolution or ordinance.

Sec. 5705.131. A taxing authority of a subdivision may establish a nonexpendable trust fund for the purpose of receiving donations or contributions that the donor or contributor requires to be maintained intact. The principal of such fund may be invested, and the investment earnings on the principal shall be credited to the fund. ~~The principal of the fund, and any additions to principal arising from sources other than the reinvestment of investment earnings arising from the fund, shall not be considered part of the unencumbered balance or revenue of the subdivision under division (A) of section 5705.35 or division (A)(1) of section 5705.36 of the Revised Code. Only investment earnings arising from investment of the principal or investment of such additions to principal may be considered an unencumbered balance or revenue of the subdivision under that division.~~

Sec. 5705.132. In addition to any reserve balance account established under section 5705.13 of the Revised Code, a board of township trustees, by resolution, may establish a reserve balance account to accumulate currently available resources for any purpose for which the board may lawfully expend money of the township other than for the purposes for which a reserve balance account may be established under section 5705.13 of the Revised Code. Money may be transferred to the reserve balance account from another fund or account of the township only if money in that fund or account may lawfully be expended for the purpose for which the reserve balance account is created. A reserve balance account created under this section may exist for not more than five fiscal years beginning with the first fiscal year in which money is credited to the account. The total amount of money to the credit of all reserve balance accounts established under this section at any time in any fiscal year shall not exceed five per cent of the total of the township's revenue from all sources for the preceding fiscal year and any unencumbered balances carried over to the current fiscal year from the preceding fiscal year. Money in a reserve balance account shall be expended only for the purpose for which the account is established. More than one reserve balance account may be established under this section.

The resolution establishing a reserve balance account shall state the specific purpose for which the account is established, the fund within which the account is established, the fund or account from which money shall be transferred to the account, and the number of years the account will exist. The resolution shall specify the maximum total amount of money that may be credited to the account during its existence and the maximum amount of money to be credited to the account each fiscal year the account exists. The board, by subsequent resolution, may change the amount to be credited and the source from which money is transferred, subject to the limitations of this section.

The board, by resolution, may rescind a reserve balance account established under this section before the expiration of the account. The board, by resolution, may extend the life of a reserve balance account, provided that the total number of years the fund exists shall not exceed five fiscal years beginning with the first fiscal year in which money is credited to the account.

Upon the expiration or rescission of a reserve balance account established under this section,

any unexpended balance in the account shall be transferred to the fund or account from which money in the account was originally transferred. If money in the account originally was transferred from more than one fund or account, a pro rata share of the unexpended balance shall be transferred to each such fund or account proportionate to the amount originally transferred from that fund or account.

~~The balance to the credit of a reserve balance account shall not be considered part of the unencumbered balance or revenue of the township under division (A) of section 5705.35 or division (A)(1) of section 5705.36 of the Revised Code.~~

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

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

(B) The unexpended balance in any specific permanent improvement fund, other than a bond fund, after the payment of all obligations incurred in the acquisition of such improvement, shall be transferred to the sinking fund or bond retirement fund of the subdivision; provided that if such money is not required to meet the obligations payable from such funds, it may be transferred to a special fund for the acquisition of permanent improvements, or, with the approval of the court of common pleas of the county in which such subdivision is located, to the general fund of the subdivision.

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

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

(D) The unexpended balance in any special fund, other than an improvement fund, existing in accordance with division (D), (F), or (G) of section 5705.09 or section 5705.12 of the Revised

Code, may be transferred to the general fund or to the sinking fund or bond retirement fund after the termination of the activity, service, or other undertaking for which such special fund existed, but only after the payment of all obligations incurred and payable from such special fund.

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

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

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

(H)(1) Money may be transferred from the county developmental disabilities general fund to the county developmental disabilities capital fund established under section 5705.091 of the Revised Code or to any other fund created for the purposes of the county board of developmental disabilities, so long as money in the fund to which the money is transferred can be spent for the particular purpose of the transferred money. The county board of developmental disabilities may request, by resolution, that the board of county commissioners make the transfer. The county board of developmental disabilities shall transmit a certified copy of the resolution to the board of county commissioners. Upon receiving the resolution, the board of county commissioners may make the transfer. Money transferred to a fund shall be credited to an account appropriate to its particular purpose.

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

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

(1) The children services fund established under section ~~5101.144~~5180.411 of the Revised Code;

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

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

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

Sec. 5705.17. (A) As used in this section:

(1) "Qualifying levy" means any levy in excess of the ten-mill limitation for current expenses or current operating expenses.

(2) "School district" means a city, local, or exempted village school district.

(B) Notwithstanding anything in the Revised Code to the contrary, any election notice and ballot language for qualifying levy submitted to electors by a school district shall display the information certified by the county auditor in division (B)(2)(f) of section 5705.03 of the Revised Code. The secretary of state shall prescribe the form of the notice and ballot to incorporate this information.

Sec. 5705.194. The board of education of any city, local, exempted village, cooperative education, or joint vocational school district at any time before the effective date of this amendment may declare by resolution that the revenue that will be raised by all tax levies which the district is authorized to impose, when combined with state and federal revenues, will be insufficient to provide for the emergency requirements of the school district or to avoid an operating deficit, and that it is therefore necessary to levy an additional tax in excess of the ten-mill limitation. The resolution shall be confined to a single purpose and shall specify that purpose. If the levy is proposed to renew all or a portion of the proceeds derived from one or more existing levies imposed pursuant to this section, it shall be called a renewal levy and shall be so designated on the ballot. If two or more existing levies are to be included in a single renewal levy but are not scheduled to expire in the same year, the resolution shall specify that the existing levies to be renewed shall not be levied after the year preceding the year in which the renewal levy is first imposed. Notwithstanding the original purpose of any one or more existing levies that are to be in any single renewal levy, the purpose of the renewal levy may be either to avoid an operating deficit or to provide for the emergency requirements of the school district. The resolution shall further specify the amount of money it is necessary to raise for the specified purpose for each calendar year the millage is to be imposed; if a renewal levy, whether the levy is to renew all, or a portion of, the proceeds derived from one or

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Date: JUNE 30, 2025

Mike DeWine

Mike DeWine, Governor

more existing levies; and the number of years in which the millage is to be in effect, which may include a levy upon the current year's tax list. The number of years may be any number not exceeding ten.

The question shall be submitted at a special election on a date specified in the resolution. The date shall not be earlier than eighty days after the adoption and certification of the resolution to the county auditor and shall be consistent with the requirements of section 3501.01 of the Revised Code. A resolution for a renewal levy shall not be placed on the ballot unless the question is submitted on a date on which a special election may be held under division (D) of section 3501.01 of the Revised Code, except for the first Tuesday after the first Monday in August, during the last year the levy to be renewed may be extended on the real and public utility property tax list and duplicate, or at any election held in the ensuing year, except that if the resolution proposes renewing two or more existing levies, the question shall be submitted on the date of the general or primary election held during the last year at least one of the levies to be renewed may be extended on that list and duplicate, or at any election held during the ensuing year. For purposes of this section ~~and sections 5705.197 and section~~ 5705.199 of the Revised Code, a levy shall be considered to be an "existing levy" through the year following the last year it can be placed on the real and public utility property tax list and duplicate.

The submission of questions to the electors under this section is subject to the limitation on the number of election dates established by section 5705.214 of the Revised Code.

The resolution shall go into immediate effect upon its passage, and no publication of the resolution shall be necessary other than that provided for in the notice of election. A copy of the resolution shall immediately after its passing be certified to the county auditor of the proper county. ~~Section 5705.195 of the Revised Code shall govern the arrangements for the submission of questions to the electors under this section and other matters concerning the election.~~ Publication of notice of the election shall be made in one newspaper of general circulation in the county once a week for two consecutive weeks, or as provided in section 7.16 of the Revised Code, prior to the election. If the board of elections operates and maintains a web site, the board of elections shall post notice of the election on its web site for thirty days prior to the election. If a majority of the electors voting on the question submitted in an election vote in favor of the levy, the board of education of the school district may make the additional levy necessary to raise the amount specified in the resolution for the purpose stated in the resolution. The tax levy shall be included in the next tax budget that is certified to the county budget commission.

After the approval of the levy and prior to the time when the first tax collection from the levy can be made, the board of education may anticipate a fraction of the proceeds of the levy and issue anticipation notes in an amount not exceeding the total estimated proceeds of the levy to be collected during the first year of the levy.

The notes shall be issued as provided in section 133.24 of the Revised Code, shall have principal payments during each year after the year of their issuance over a period ~~not to exceed five~~ not to exceed five years. ~~The above proposed and initialed text was disapproved.~~

Date: 6/30/25

Mike Dennis

years, and may have principal payment in the year of their issuance.

Sec. 5705.199. (A) At any time before the effective date of this amendment the board of education of a city, local, exempted village, cooperative education, or joint vocational school district, by a vote of two-thirds of all its members, may declare by resolution that the revenue that will be raised by all tax levies that the district is authorized to impose, when combined with state and federal revenues, will be insufficient to provide for the necessary requirements of the school district, and that it is therefore necessary to levy a tax in excess of the ten-mill limitation for the purpose of providing for the necessary requirements of the school district. Such a levy shall be proposed as a substitute for all or a portion of one or more existing levies imposed under ~~sections~~ section 5705.194 ~~to 5705.197~~ of the Revised Code or under this section, by levying a tax as follows:

(1) In the initial year the levy is in effect, the levy shall be in a specified amount of money equal to the aggregate annual dollar amount of proceeds derived from the levy or levies, or portion thereof, being substituted.

(2) In each subsequent year the levy is in effect, the levy shall be in a specified amount of money equal to the sum of the following:

(a) The dollar amount of the proceeds derived from the levy in the prior year; and

(b) The dollar amount equal to the product of the total taxable value of all taxable real property in the school district in the then-current year, excluding carryover property as defined in section 319.301 of the Revised Code, multiplied by the annual levy, expressed in mills for each one dollar of taxable value, that was required to produce the annual dollar amount of the levy under this section in the prior year; provided, that the amount under division (A)(2)(b) of this section shall not be less than zero.

(B) ~~The resolution proposing the substitute levy shall specify the annual dollar amount the levy is to produce in its initial year; the first calendar year in which the levy will be due; and the term of the levy expressed in years, which may be any number not exceeding ten, or for a continuing period of time. The resolution shall specify the date of holding the election, which shall not be earlier than ninety days after certification of the resolution to the board of elections, and which shall be consistent with the requirements of section 3501.01 of the Revised Code. If two or more existing levies are to be included in a single substitute levy, but are not scheduled to expire in the same year, the resolution shall specify that the existing levies to be substituted shall not be levied after the year preceding the year in which the substitute levy is first imposed.~~

~~The resolution shall go into immediate effect upon its passage, and no publication of the resolution shall be necessary other than that provided for in the notice of election. A copy of the resolution shall immediately after its passage be certified to the county auditor in the manner provided by section 5705.195 of the Revised Code, and sections 5705.194 and 5705.196 of the Revised Code shall govern the arrangements for the submission of the question and other matters concerning the notice of election and the election, except as may be provided otherwise in this section.~~

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(C) The form of the ballot to be used at the election on the question of a levy under this section shall be as follows:

"Shall a tax levy substituting for an existing levy be imposed by the _____ (here insert name of school district) for the purpose of providing for the necessary requirements of the school district in the initial sum of \$ _____ (here insert the annual dollar amount the levy is to produce in its initial year), and a levy of taxes be made outside of the ten mill limitation estimated by the county auditor to require _____ mills for each \$1 of taxable value, which amounts to \$ _____ for each \$100,000 of the county auditor's appraised value for the initial year of the tax, for a period of _____ (here insert the number of years the levy is to be imposed, or that it will be levied for a continuing period of time), commencing in _____ (first year the tax is to be levied), first due in calendar year _____ (first calendar year in which the tax shall be due), with the sum of such tax to increase only if and as new land or real property improvements not previously taxed by the school district are added to its tax list?"

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

"

If the levy submitted is a proposal to substitute all or a portion of more than one existing levy, the form of the ballot may be changed so long as the ballot reflects the number of levies to be substituted and that none of the existing levies to be substituted will be levied after the year preceding the year in which the substitute levy is first imposed. The form of the ballot shall be modified by substituting the statement "Shall a tax levy substituting for an existing levy" with "Shall a tax levy substituting for existing levies" and adding the following statement after "added to its tax list?" and before "For the Tax Levy":

"If approved, any remaining tax years on any of the _____ (here insert the number of existing levies) existing levies will not be collected after _____ (here insert the current tax year or, if not the current tax year, the applicable tax year)."

(D) The submission of questions to the electors under this section is subject to the limitation on the number of election dates established by section 5705.214 of the Revised Code.

(E) If a majority of the electors voting on the question so submitted in an election vote in favor of the levy, the board of education may make the necessary levy within the school district at the rate and for the purpose stated in the resolution. The tax levy shall be included in the next tax budget that is certified to the county budget commission.

(F)(C) A levy for a continuing period of time may be decreased pursuant to section 5705.261 of the Revised Code.

(G) A levy under this section substituting for all or a portion of one or more existing levies imposed under sections 5705.194 to 5705.197 of the Revised Code or under this section shall be treated as having renewed the levy or levies being substituted for purposes of the payments made

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~~under sections 5751.20 to 5751.22 of the Revised Code.~~

~~(H)(D)~~ After the approval of a levy on the current tax list and duplicate, and prior to the time when the first tax collection from the levy can be made, the board of education may anticipate a fraction of the proceeds of the levy and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the levy to be collected during the first year of the levy. The notes shall be issued as provided in section 133.24 of the Revised Code, shall have principal payments during each year after the year of their issuance over a period not to exceed five years, and may have a principal payment in the year of their issuance.

Sec. 5705.21. (A) At any time, the board of education of any city, local, exempted village, cooperative education, or joint vocational school district, by a vote of two-thirds of all its members, may declare by resolution that the amount of taxes that may be raised within the ten-mill limitation by levies on the current tax list will be insufficient to provide an adequate amount for the necessary requirements of the school district, that it is necessary to levy a tax in excess of such limitation for one of the purposes specified in division (A), (D), (F), (H), or (DD) of section 5705.19 of the Revised Code, for general permanent improvements, for the purpose of operating a cultural center, for the purpose of providing for school safety and security, or for the purpose of providing education technology, and that the question of such additional tax levy shall be submitted to the electors of the school district at a special election on a day to be specified in the resolution. In the case of a qualifying library levy for the support of a library association or private corporation, the question shall be submitted to the electors of the association library district. If the resolution states that the levy is for the purpose of operating a cultural center, the ballot shall state that the levy is "for the purpose of operating the _____ (name of cultural center)."

As used in this division, "cultural center" means a freestanding building, separate from a public school building, that is open to the public for educational, musical, artistic, and cultural purposes; "education technology" means, but is not limited to, computer hardware, equipment, materials, and accessories, equipment used for two-way audio or video, and software; "general permanent improvements" means permanent improvements without regard to the limitation of division (F) of section 5705.19 of the Revised Code that the improvements be a specific improvement or a class of improvements that may be included in a single bond issue; and "providing for school safety and security" includes but is not limited to providing for permanent improvements to provide or enhance security, employment of or contracting for the services of safety personnel, providing mental health services and counseling, or providing training in safety and security practices and responses.

A resolution adopted under this division shall be confined to a single purpose and shall specify the amount of the increase in rate that it is necessary to levy, the purpose of the levy, and the number of years during which the increase in rate shall be in effect. The number of years may be any number not exceeding five or, if the levy is for current expenses of the district or for general permanent improvements, for a continuing period of time.

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Date: _____

Mike DeWine

Mike DeWine, Governor

(B)(1) The board of education of a qualifying school district, by resolution, may declare that it is necessary to levy a tax in excess of the ten-mill limitation for the purpose of paying the current expenses of partnering community schools and, if any of the levy proceeds are so allocated, of the district. A qualifying school district that is not a municipal school district may allocate all of the levy proceeds to partnering community schools. A municipal school district shall allocate a portion of the levy proceeds to the current expenses of the district. The resolution shall declare that the question of the additional tax levy shall be submitted to the electors of the school district at a special election on a day to be specified in the resolution. The resolution shall state the purpose of the levy, the rate of the tax expressed in mills for each one dollar of taxable value, the number of such mills to be levied for the current expenses of the partnering community schools and the number of such mills, if any, to be levied for the current expenses of the school district, the number of years the tax will be levied, and the first year the tax will be levied. The number of years the tax may be levied may be any number not exceeding ten years, or for a continuing period of time.

The levy of a tax for the current expenses of a partnering community school under this section and the distribution of proceeds from the tax by a qualifying school district to partnering community schools is hereby determined to be a proper public purpose.

(2)(a) If any portion of the levy proceeds are to be allocated to the current expenses of the qualifying school district, the form of the ballot at an election held pursuant to division (B) of this section shall be as follows:

"Shall a levy be imposed by the _____ (insert the name of the qualifying school district) for the purpose of current expenses of the school district and of partnering community schools, that the county auditor estimates will collect \$ _____ annually, at a rate not exceeding _____ mills for each \$1 of taxable value, of which _____ (insert the number of mills to be allocated to partnering community schools) mills is to be allocated to partnering community schools, which amounts to \$ _____ for each \$100,000 of the county auditor's ~~appraised-market~~ value, for _____ (insert the number of years the levy is to be imposed, or that it will be levied for a continuing period of time), beginning _____ (insert first year the tax is to be levied), which will first be payable in calendar year _____ (insert the first calendar year in which the tax would be payable)?

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

"

(b) If all of the levy proceeds are to be allocated to the current expenses of partnering community schools, the form of the ballot shall be as follows:

"Shall a levy be imposed by the _____ (insert the name of the qualifying school district) for the purpose of current expenses of partnering community schools, that the county auditor estimates will collect \$ _____ annually, at a rate not exceeding _____ mills for each \$1 of taxable value which amounts to \$ _____ for each \$100,000 of the county auditor's ~~appraised-market~~ value, The above boxed and initialed text was disapproved.

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Mike DeWine, Governor

for _____ (insert the number of years the levy is to be imposed, or that it will be levied for a continuing period of time), beginning _____ (insert first year the tax is to be levied), which will first be payable in calendar year _____ (insert the first calendar year in which the tax would be payable)?

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

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(3) Upon each receipt of a tax distribution by the qualifying school district, the board of education shall credit the portion allocated to partnering community schools to the partnering community schools fund. All income from the investment of money in the partnering community schools fund shall be credited to that fund.

(a) If the qualifying school district is a municipal school district, the board of education shall distribute the partnering community schools amount among the then qualifying community schools not more than forty-five days after the school district receives and deposits each tax distribution. From each tax distribution, each such partnering community school shall receive a portion of the partnering community schools amount in the proportion that the number of its resident students bears to the aggregate number of resident students of all such partnering community schools as of the date of receipt and deposit of the tax distribution.

(b) If the qualifying school district is not a municipal school district, the board of education may distribute all or a portion of the amount in the partnering community schools fund during a fiscal year to partnering community schools on or before the first day of June of the preceding fiscal year. Each such partnering community school shall receive a portion of the amount distributed by the board from the partnering community schools fund during the fiscal year in the proportion that the number of its resident students bears to the aggregate number of resident students of all such partnering community schools as of the date the school district received and deposited the most recent tax distribution. On or before the fifteenth day of June of each fiscal year, the board of education shall announce an estimated allocation to partnering community schools for the ensuing fiscal year. The board is not required to allocate to partnering community schools the entire partnering community schools amount in the fiscal year in which a tax distribution is received and deposited in the partnering community schools fund. The estimated allocation shall be published on the web site of the school district and expressed as a dollar amount per resident student. The actual allocation to community schools in a fiscal year need not conform to the estimate published by the school district so long if the estimate was made in good faith.

Distributions by a school district under division (B)(3)(b) of this section shall be made in accordance with distribution agreements entered into by the board of education and each partnering community school eligible for distributions under this division. The distribution agreements shall be certified to the department of education each fiscal year before the thirtieth day of July. Each agreement shall provide for at least three distributions by the school district to the partnering

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community school during the fiscal year and shall require the initial distribution be made on or before the thirtieth day of July.

(c) For the purposes of division (B) of this section, the number of resident students shall be the number of such students reported under section 3317.03 of the Revised Code and established by the department of education as of the date of receipt and deposit of the tax distribution.

(4) To the extent an agreement whereby the qualifying school district and a community school endorse each other's programs is necessary for the community school to qualify as a partnering community school under division (B)(6)(b) of this section, the board of education of the school district shall certify to the department of education the agreement along with the determination that such agreement satisfies the requirements of that division. The board's determination is conclusive.

(5) For the purposes of Chapter 3317. of the Revised Code or other laws referring to the "taxes charged and payable" for a school district, the taxes charged and payable for a qualifying school district that levies a tax under division (B) of this section includes only the taxes charged and payable under that levy for the current expenses of the school district, and does not include the taxes charged and payable for the current expenses of partnering community schools. The taxes charged and payable for the current expenses of partnering community schools shall not affect the calculation of "state education aid" as defined in section 5751.20 of the Revised Code.

(6) As used in division (B) of this section:

(a) "Qualifying school district" means a municipal school district, as defined in section 3311.71 of the Revised Code or a school district that contains within its territory a partnering community school.

(b) "Partnering community school" means a community school established under Chapter 3314. of the Revised Code that is located within the territory of the qualifying school district and meets one of the following criteria:

(i) If the qualifying school district is a municipal school district, the community school is sponsored by the district or is a party to an agreement with the district whereby the district and the community school endorse each other's programs;

(ii) If the qualifying school district is not a municipal school district, the community school is sponsored by a sponsor that was rated as "exemplary" in the ratings most recently published under section 3314.016 of the Revised Code before the resolution proposing the levy is certified to the board of elections.

(c) "Partnering community schools amount" means the product obtained, as of the receipt and deposit of the tax distribution, by multiplying the amount of a tax distribution by a fraction, the numerator of which is the number of mills per dollar of taxable value of the property tax to be allocated to partnering community schools, and the denominator of which is the total number of mills per dollar of taxable value authorized by the electors in the election held under division (B) of this section, each as set forth in the resolution levying the tax. If the resolution allocates all of the

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levy proceeds to partnering community schools, the "partnering schools amount" equals the amount of the tax distribution.

(d) "Partnering community schools fund" means a separate fund established by the board of education of a qualifying school district for the deposit of partnering community school amounts under this section.

(e) "Resident student" means a student enrolled in a partnering community school who is entitled to attend school in the qualifying school district under section 3313.64 or 3313.65 of the Revised Code.

(f) "Tax distribution" means a distribution of proceeds of the tax authorized by division (B) of this section under section 321.24 of the Revised Code and distributions that are attributable to that tax under sections 323.156 and 4503.068 of the Revised Code or other applicable law.

(C) A resolution adopted under this section shall specify the date of holding the election, which shall not be earlier than ninety days after the adoption and certification of the resolution and which shall be consistent with the requirements of section 3501.01 of the Revised Code.

A resolution adopted under this section may propose to renew one or more existing levies imposed under division (A) or (B) of this section or to ~~increase or decrease~~ a single levy imposed under either such division.

If the board of education imposes one or more existing levies for the purpose specified in division (F) of section 5705.19 of the Revised Code, the resolution may propose to renew one or more of those existing levies, or to ~~increase or decrease~~ a single such existing levy, for the purpose of general permanent improvements.

If the resolution proposes to renew two or more existing levies, the levies shall be levied for the same purpose. The resolution shall identify those levies and the rates at which they are levied. The resolution also shall specify that the existing levies shall not be extended on the tax lists after the year preceding the year in which the renewal levy is first imposed, regardless of the years for which those levies originally were authorized to be levied.

If the resolution proposes to renew an existing levy imposed under division (B) of this section, the rates allocated to the qualifying school district and to partnering community schools each may be increased or decreased or remain the same, and the total rate may be ~~increased, decreased, or remain the same~~. The resolution and notice of election shall specify the number of the mills to be levied for the current expenses of the partnering community schools and the number of the mills, if any, to be levied for the current expenses of the qualifying school district.

A resolution adopted under this section shall go into immediate effect upon its passage, and no publication of the resolution shall be necessary other than that provided for in the notice of election. A copy of the resolution shall immediately after its passing be certified, along with the county auditor's certification provided under section 5705.03 of the Revised Code, to the board of elections of the proper county in the manner provided by section 5705.25 of the Revised Code. That section shall govern the arrangements for the submission of such question and other matters

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concerning the election to which that section refers, including publication of notice of the election, except that the election shall be held on the date specified in the resolution. In the case of a resolution adopted under division (B) of this section, the publication of notice of that election shall state the number of the mills, if any, to be levied for the current expenses of partnering community schools and the number of the mills to be levied for the current expenses of the qualifying school district. If a majority of the electors voting on the question so submitted in an election vote in favor of the levy, the board of education may make the necessary levy within the school district or, in the case of a qualifying library levy for the support of a library association or private corporation, within the association library district, at the additional rate, or at any lesser rate in excess of the ten-mill limitation on the tax list, for the purpose stated in the resolution. A levy for a continuing period of time may be reduced pursuant to section 5705.261 of the Revised Code. The tax levy shall be included in the next tax budget that is certified to the county budget commission.

(D)(1) After the approval of a levy on the current tax list and duplicate for current expenses, for recreational purposes, for community centers provided for in section 755.16 of the Revised Code, or for a public library of the district under division (A) of this section, and prior to the time when the first tax collection from the levy can be made, the board of education may anticipate a fraction of the proceeds of the levy and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the levy to be collected during the first year of the levy.

(2) After the approval of a levy for general permanent improvements for a specified number of years or for permanent improvements having the purpose specified in division (F) of section 5705.19 of the Revised Code, the board of education may anticipate a fraction of the proceeds of the levy and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the levy remaining to be collected in each year over a period of five years after the issuance of the notes.

The notes shall be issued as provided in section 133.24 of the Revised Code, shall have principal payments during each year after the year of their issuance over a period not to exceed five years, and may have a principal payment in the year of their issuance.

(3) After approval of a levy for general permanent improvements for a continuing period of time, the board of education may anticipate a fraction of the proceeds of the levy and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the levy to be collected in each year over a specified period of years, not exceeding ten, after the issuance of the notes.

The notes shall be issued as provided in section 133.24 of the Revised Code, shall have principal payments during each year after the year of their issuance over a period not to exceed ten years, and may have a principal payment in the year of their issuance.

(4) After the approval of a levy on the current tax list and duplicate under division (B) of this section, and prior to the time when the first tax collection from the levy can be made, the board of

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education may anticipate a fraction of the proceeds of the levy for the current expenses of the school district and issue anticipation notes in a principal amount not exceeding fifty per cent of the estimated proceeds of the levy to be collected during the first year of the levy and allocated to the school district. The portion of the levy proceeds to be allocated to partnering community schools under that division shall not be included in the estimated proceeds anticipated under this division and shall not be used to pay debt charges on any anticipation notes.

The notes shall be issued as provided in section 133.24 of the Revised Code, shall have principal payments during each year after the year of their issuance over a period not to exceed five years, and may have a principal payment in the year of their issuance.

(E) The submission of questions to the electors under this section is subject to the limitation on the number of election dates established by section 5705.214 of the Revised Code.

(F) The board of education of any school district that levies a tax under this section for the purpose of providing for school safety and security may report to the department of education how the district is using revenue from that tax.

The board of education of any school district that proposes to levy a tax for the purpose of providing for school safety and security may share the proceeds of the tax with chartered nonpublic schools, as defined by section 3310.01 of the Revised Code, that are located in the territory of the school district as provided in this division. The resolution levying the tax and the form of the ballot shall state that proceeds from the levy are to be shared with chartered nonpublic schools and shall state the percentage of the proceeds that is to be shared with those schools.

If a percentage of the proceeds of such a tax are to be shared with chartered nonpublic schools under this division, such proceeds shall be shared with all chartered nonpublic schools located in the territory of the school district. Of the percentage of the proceeds to be shared with chartered nonpublic schools, each such school shall receive an amount that bears the same proportion of that percentage that the number of resident students attending that school bears to the total number of resident students attending all such schools in the territory of the school district. For the purposes of this section, a resident student is a student enrolled in a chartered nonpublic school located in the territory of the school district who is entitled to attend school in the school district under section 3313.64 or 3313.65 of the Revised Code.

All proceeds of the levy shall be credited to a fund of the school district created for that purpose, and the board of education shall pay each chartered nonpublic school its share of the proceeds from that fund not less frequently than once after each settlement of taxes under divisions (A) and (C) of section 321.24 of the Revised Code. Any chartered nonpublic school receiving payments under this section shall use all of such payments only for providing for school safety and security.

Sec. 5705.212. (A)(1) The board of education of any school district, at any time and by a vote of two-thirds of all of its members, may declare by resolution that the amount of taxes that may be raised within the ten-mill limitation will be insufficient to provide an adequate amount for the

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present and future requirements of the school district, that it is necessary to levy not more than five taxes in excess of that limitation for current expenses, and that each of the proposed taxes first will be levied in a different year, over a specified period of time. The board shall identify the taxes proposed under this section as follows: the first tax to be levied shall be called the "original tax." Each tax subsequently levied shall be called an "incremental tax." The rate of each incremental tax shall be identical, but the rates of such incremental taxes need not be the same as the rate of the original tax. The resolution also shall state that the question of these additional taxes shall be submitted to the electors of the school district at a special election. The resolution shall specify separately for each tax proposed: the amount of the increase in rate that it is necessary to levy, expressed separately for the original tax and each incremental tax; that the purpose of the levy is for current expenses; the number of years during which the original tax shall be in effect; a specification that the last year in which the original tax is in effect shall also be the last year in which each incremental tax shall be in effect; and the year in which each tax first is proposed to be levied. The original tax may be levied for any number of years not exceeding ten, or for a continuing period of time. The resolution shall specify the date of holding the special election, which shall not be earlier than ninety days after the adoption and certification of the resolution and shall be consistent with the requirements of section 3501.01 of the Revised Code.

(2) The board of education, by a vote of two-thirds of all of its members, may adopt a resolution proposing to renew taxes levied other than for a continuing period of time under division (A)(1) of this section. Such a resolution shall provide for levying a tax and specify all of the following:

- (a) That the tax shall be called and designated on the ballot as a renewal levy;
- (b) The rate of the renewal tax, which shall be a single rate that combines the rate of the original tax and each incremental tax into a single rate. The rate of the renewal tax shall not exceed the aggregate rate of the original and incremental taxes.
- (c) The number of years, not to exceed ten, that the renewal tax will be levied, or that it will be levied for a continuing period of time;

(d) That the purpose of the renewal levy is for current expenses;

(e) Subject to the certification and notification requirements of section 5705.251 of the Revised Code, that the question of the renewal levy shall be submitted to the electors of the school district at the general election held during the last year the original tax may be extended on the real and public utility property tax list and duplicate or at a special election held during the ensuing year.

(3) A resolution adopted under division (A)(1) or (2) of this section shall go into immediate effect upon its adoption and no publication of the resolution is necessary other than that provided for in the notice of election. Immediately after its adoption, a copy of the resolution shall be certified to the board of elections of the proper county in the manner provided by division (A) of section 5705.251 of the Revised Code, and that division shall govern the arrangements for the submission of the question and other matters concerning the election to which that section refers. The election shall

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be held on the date specified in the resolution. If a majority of the electors voting on the question so submitted in an election vote in favor of the taxes or a renewal tax, the board of education, if the original or a renewal tax is authorized to be levied for the current year, immediately may make the necessary levy within the school district at the authorized rate, or at any lesser rate in excess of the ten-mill limitation, for the purpose stated in the resolution. No tax shall be imposed prior to the year specified in the resolution as the year in which it is first proposed to be levied. The rate of the original tax and the rate of each incremental tax shall be cumulative, so that the aggregate rate levied in any year is the sum of the rates of both the original tax and all incremental taxes levied in or prior to that year under the same proposal. A tax levied for a continuing period of time under this section may be reduced pursuant to section 5705.261 of the Revised Code.

(B) Notwithstanding section 133.30 of the Revised Code, after the approval of a tax to be levied in the current or the succeeding year and prior to the time when the first tax collection from that levy can be made, the board of education may anticipate a fraction of the proceeds of the levy and issue anticipation notes in an amount not to exceed fifty per cent of the total estimated proceeds of the levy to be collected during the first year of the levy. The notes shall be sold as provided in Chapter 133. of the Revised Code. If anticipation notes are issued, they shall mature serially and in substantially equal amounts during each year over a period not to exceed five years; and the amount necessary to pay the interest and principal as the anticipation notes mature shall be deemed appropriated for those purposes from the levy, and appropriations from the levy by the board of education shall be limited each fiscal year to the balance available in excess of that amount.

If the auditor of state has certified a deficit pursuant to section 3313.483 of the Revised Code, the notes authorized under this section may be sold in accordance with Chapter 133. of the Revised Code, except that the board may sell the notes after providing a reasonable opportunity for competitive bidding.

(C)(1) The board of education of a qualifying school district, at any time and by a vote of two-thirds of all its members, may declare by resolution that it is necessary to levy not more than five taxes in excess of the ten-mill limitation for the current expenses of partnering community schools and, if any of the levy proceeds are so allocated, of the school district, and that each of the proposed taxes first will be levied in a different year, over a specified period of time. A qualifying school district that is not a municipal school district may allocate all of the levy proceeds to partnering community schools. A municipal school district shall allocate a portion of the levy proceeds to the current expenses of the district. The board shall identify the taxes proposed under this division in the same manner as in division (A)(1) of this section. The rate of each incremental tax shall be identical, but the rates of such incremental taxes need not be the same as the rate of the original tax. In addition to the specifications required of the resolution in division (A) of this section, the resolution shall state the number of the mills to be levied each year for the current expenses of the partnering community schools and the number of the mills, if any, to be levied each year for the current expenses of the school district. The number of mills for the current expenses of the partnering

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community schools shall be the same for each of the incremental taxes, and the number of mills for the current expenses of the qualifying school district shall be the same for each of the incremental taxes.

The levy of taxes for the current expenses of a partnering community school under division (C) of this section and the distribution of proceeds from the tax by a qualifying school district to partnering community schools is hereby determined to be a proper public purpose.

(2) The board of education, by a vote of two-thirds of all of its members, may adopt a resolution proposing to renew taxes levied other than for a continuing period of time under division (C)(1) of this section. In such a renewal levy, the rates allocated to the qualifying school district and to partnering community schools each may be increased or decreased or remain the same, and the total rate may be ~~increased~~, decreased, or remain the same. In addition to the requirements of division (A)(2) of this section, the resolution shall state the number of the mills to be levied for the current expenses of the partnering community schools and the number of the mills to be levied for the current expenses of the school district.

(3) A resolution adopted under division (C)(1) or (2) of this section is subject to the rules and procedures prescribed by division (A)(3) of this section.

(4) The proceeds of each tax levied under division (C)(1) or (2) of this section shall be credited and distributed in the manner prescribed by division (B)(3) of section 5705.21 of the Revised Code, and divisions (B)(4), (5), and (6) of that section apply to taxes levied under division (C) of this section.

(5) Notwithstanding section 133.30 of the Revised Code, after the approval of a tax to be levied under division (C)(1) or (2) of this section, in the current or succeeding year and prior to the time when the first tax collection from that levy can be made, the board of education may anticipate a fraction of the proceeds of the levy for the current expenses of the qualifying school district and issue anticipation notes in a principal amount not exceeding fifty per cent of the estimated proceeds of the levy to be collected during the first year of the levy and allocated to the school district. The portion of levy proceeds to be allocated to partnering community schools shall not be included in the estimated proceeds anticipated under this division and shall not be used to pay debt charges on any anticipation notes.

The notes shall be sold as provided in Chapter 133. of the Revised Code. If anticipation notes are issued, they shall mature serially and in substantially equal amounts during each year over a period not to exceed five years. The amount necessary to pay the interest and principal as the anticipation notes mature shall be deemed appropriated for those purposes from the levy, and appropriations from the levy by the board of education shall be limited each fiscal year to the balance available in excess of that amount.

If the auditor of state has certified a deficit pursuant to section 3313.483 of the Revised Code, the notes authorized under this section may be sold in accordance with Chapter 133. of the Revised Code, except that the board may sell the notes after providing a reasonable opportunity for

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competitive bidding.

As used in division (C) of this section, "qualifying school district" and "partnering community schools" have the same meanings as in section 5705.21 of the Revised Code.

(D) The submission of questions to the electors under this section is subject to the limitation on the number of election dates established by section 5705.214 of the Revised Code.

(E) When a school board certifies a resolution to the county auditor under division (B)(1) of section 5705.03 of the Revised Code proposing to levy a tax under division (A)(1) or (C)(1) of this section, the county auditor shall certify, in addition to the other information the auditor is required to certify under that section, an estimate of both the levy's annual collections for the tax year for which the original tax applies and the levies' aggregate annual collections for the tax year for which the final incremental tax applies, in both cases rounded to the nearest dollar, which shall be calculated assuming that the amount of the tax list of the taxing authority remains throughout the life of the levy the same as the amount of the tax list most recently certified by the county auditor under division (A) of section 319.28 of the Revised Code. If a school district is located in more than one county, the county auditor shall obtain from the county auditor of each other county in which the district is located the current tax valuation for the portion of the district in that county.

Sec. 5705.213. (A)(1) The board of education of any school district, at any time and by a vote of two-thirds of all of its members, may declare by resolution that the amount of taxes that may be raised within the ten-mill limitation will be insufficient to provide an adequate amount for the present and future requirements of the school district and that it is necessary to levy a tax in excess of that limitation for current expenses. The resolution also shall state that the question of the additional tax shall be submitted to the electors of the school district at a special election. The resolution shall specify, for each year the levy is in effect, the amount of money that the levy is proposed to raise, which may, for years after the first year the levy is made, be expressed in terms of a dollar or percentage increase over the prior year's amount. The resolution also shall specify that the purpose of the levy is for current expenses, the number of years during which the tax shall be in effect which may be for any number of years not exceeding ten, and the year in which the tax first is proposed to be levied. The resolution shall specify the date of holding the special election, which shall not be earlier than ninety-five days after the adoption and certification of the resolution to the county auditor and not earlier than ninety days after certification to the board of elections. The date of the election shall be consistent with the requirements of section 3501.01 of the Revised Code.

(2) The board of education, by a vote of two-thirds of all of its members, may adopt a resolution proposing to renew a tax levied under division (A)(1) of this section. Such a resolution shall provide for levying a tax and specify all of the following:

- (a) That the tax shall be called and designated on the ballot as a renewal levy;
- (b) The amount of the renewal tax, which shall be no more than the amount of tax levied during the last year the tax being renewed is authorized to be in effect;
- (c) The number of years, not to exceed ten, that the renewal tax will be levied.

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be levied for a continuing period of time;

(d) That the purpose of the renewal levy is for current expenses;

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(e) Subject to the certification and notification requirements of section 5705.251 of the Revised Code, that the question of the renewal levy shall be submitted to the electors of the school district at the general election held during the last year the tax being renewed may be extended on the real and public utility property tax list and duplicate or at a special election held during the ensuing year.

(3) A resolution adopted under division (A)(1) or (2) of this section shall go into immediate effect upon its adoption and no publication of the resolution is necessary other than that provided for in the notice of election. Immediately after its adoption, a copy of the resolution shall be certified to the county auditor of the proper county, who shall, within ten days, calculate and certify to the board of education the estimated levy, for the first year, and for each subsequent year for which the tax is proposed to be in effect. The estimates shall be made both in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value. In making the estimates, the auditor shall assume that the amount of the tax list remains throughout the life of the levy, the same as the tax list most recently certified by the county auditor under division (A) of section 319.28 of the Revised Code.

If the board desires to proceed with the submission of the question, it shall certify its resolution, with the estimated tax levy expressed in mills for each one dollar of taxable value and dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value for each year that the tax is proposed to be in effect, to the board of elections of the proper county in the manner provided by division (A) of section 5705.251 of the Revised Code. Section 5705.251 of the Revised Code shall govern the arrangements for the submission of the question and other matters concerning the election to which that section refers. The election shall be held on the date specified in the resolution. If a majority of the electors voting on the question so submitted in an election vote in favor of the tax, and if the tax is authorized to be levied for the current year, the board of education immediately may make the additional levy necessary to raise the amount specified in the resolution or a lesser amount for the purpose stated in the resolution.

(4) The submission of questions to the electors under this section is subject to the limitation on the number of election dates established by section 5705.214 of the Revised Code.

(B) Notwithstanding section 133.30 of the Revised Code, after the approval of a tax to be levied in the current or the succeeding year and prior to the time when the first tax collection from that levy can be made, the board of education may anticipate a fraction of the proceeds of the levy and issue anticipation notes in an amount not to exceed fifty per cent of the total estimated proceeds of the levy to be collected during the first year of the levy. The notes shall be sold as provided in Chapter 133. of the Revised Code. If anticipation notes are issued, they shall mature serially and in substantially equal amounts during each year over a period not to exceed five years; and the amount necessary to pay the interest and principal as the anticipation notes mature ~~shall be deemed~~ shall be deemed initialled text was

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appropriated for those purposes from the levy, and appropriations from the levy by the board of education shall be limited each fiscal year to the balance available in excess of that amount.

If the auditor of state has certified a deficit pursuant to section 3313.483 of the Revised Code, the notes authorized under this section may be sold in accordance with Chapter 133. of the Revised Code, except that the board may sell the notes after providing a reasonable opportunity for competitive bidding.

Sec. 5705.215. (A) The governing board of an educational service center that is the taxing authority of a county school financing district, upon receipt of identical resolutions adopted within a sixty-day period by a majority of the members of the board of education of each school district that is within the territory of the county school financing district, may submit a tax levy to the electors of the territory in the same manner as a school board may submit a levy under division (C) of section 5705.21 of the Revised Code, except that:

(1) The levy may be for a period not to exceed ten years, or, if the levy is solely for the purpose or purposes described in division (A)(2)(a), (c), or (f) of this section, for a continuing period of time.

(2) The purpose of the levy shall be one or more of the following:

(a) For current expenses for the provision of special education and related services within the territory of the district;

(b) For permanent improvements within the territory of the district for special education and related services;

(c) For current expenses for specified educational programs within the territory of the district;

(d) For permanent improvements within the territory of the district for specified educational programs;

(e) For permanent improvements within the territory of the district;

(f) For current expenses for school safety and security and mental health services, including training and employment of or contracting for the services of safety personnel, mental health personnel, social workers, and counselors.

(B) If the levy provides for but is not limited to current expenses, the resolutions shall apportion the annual rate of the levy between current expenses and the other purposes. The apportionment need not be the same for each year of the levy, but the respective portions of the rate actually levied each year for current expenses and the other purposes shall be limited by that apportionment.

(C) Prior to the application of section 319.301 of the Revised Code, the rate of a levy that is limited to, or to the extent that it is apportioned to, purposes other than current expenses shall be reduced in the same proportion in which the district's total valuation increases during the life of the levy because of additions to such valuation that have resulted from improvements added to the tax list and duplicate.

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Date: 6/30/25

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(D) After the approval of a county school financing district levy under this section, the taxing authority may anticipate a fraction of the proceeds of such levy and may from time to time during the life of such levy, but in any given year prior to the time when the tax collection from such levy can be made for that year, issue anticipation notes in an amount not exceeding fifty per cent of the estimated proceeds of the levy to be collected in each year up to a period of five years after the date of the issuance of such notes, less an amount equal to the proceeds of such levy obligated for each year by the issuance of anticipation notes, provided that the total amount maturing in any one year shall not exceed fifty per cent of the anticipated proceeds of the levy for that year. Each issue of notes shall be sold as provided in Chapter 133. of the Revised Code, and shall, except for the limitation that the total amount of such notes maturing in any one year shall not exceed fifty per cent of the anticipated proceeds of such levy for that year, mature serially in substantially equal installments during each year over a period not to exceed five years after their issuance.

(E)(1) In a resolution to be submitted to the taxing authority of a county school financing district under division (A) of this section calling for a ballot issue on the question of the levying of a tax for a continuing period of time by the taxing authority, the board of education of a school district that is part of the territory of the county school financing district also may propose to reduce the rate of one or more of that school district's property taxes levied for a continuing period of time in excess of the ten-mill limitation. The reduction in the rate of a property tax may be any amount, not exceeding the rate at which the tax is authorized to be levied. The reduction in the rate of a tax shall first take effect in the same year that the county school financing district tax takes effect, and shall continue for each year that the county school financing district tax is in effect. A board of education's resolution proposing to reduce the rate of one or more of its school district property taxes shall, in addition to including information required for a resolution under division (B)(1) of section 5705.03 of the Revised Code, specifically identify each such tax and shall state for each tax the maximum rate at which it currently may be levied and the maximum rate at which it could be levied after the proposed reduction, expressed in mills for each one dollar of taxable value.

Before submitting the resolution to the taxing authority of the county school financing district, the board of education of the school district shall certify a copy of it to the tax commissioner and the county auditor. The county auditor shall certify to the board all information required under division (B)(2) of section 5705.03 of the Revised Code, in the manner required under that division, and both of the following:

(a) An estimate of the levy's annual collections beginning for the first year for which the reduction applies, rounded to the nearest dollar, which shall be calculated assuming that the amount of the tax list of the taxing authority remains throughout the life of the reduced levy the same as the amount of the tax list most recently certified by the county auditor under division (A) of section 319.28 of the Revised Code.

If a school district is located in more than one county, the county auditor shall obtain from the county auditor of each other county in which the district is located the current tax valuation for

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the portion of the district in that county.

(b) The effective rate of the levy for the last year before the proposed reduction and the first year that the reduction applies, both expressed in dollars for each one hundred thousand dollars of the county auditor's ~~appraised-market~~ value. *RMD*

The tax commissioner, within ten days of receiving the resolution, shall certify to the board the reduction in the school district's total effective tax rate for each class of property that would have resulted if the proposed reduction in the rate or rates had been in effect the previous year. As used in this paragraph, "effective tax rate" has the same meaning as in section 323.08 of the Revised Code.

After receiving these certifications from the commissioner and the auditor, the board may amend its resolution to change the proposed property tax rate reduction before submitting the resolution to the financing district taxing authority, provided the board certifies a copy of the amended resolution to the county auditor with a request to provide the information required under divisions (E)(1)(a) and (b) of this section and the auditor transmits that information to the taxing authority.

If the board of education of a school district that is part of the territory of a county school financing district adopts a resolution proposing to reduce the rate of one or more of its property taxes in conjunction with the levying of a tax by the financing district, the resolution submitted by the board to the taxing authority of the financing district under division (A) of this section does not have to be identical in this respect to the resolutions submitted by the boards of education of the other school districts that are part of the territory of the county school financing district.

(2) Each school district that is part of the territory of a county school financing district may tailor to its own situation a proposed reduction in one or more property tax rates in conjunction with the proposed levying of a tax by the county school financing district; if one such school district proposes a reduction in one or more tax rates, another school district may propose a reduction of a different size or may propose no reduction. Within each school district that is part of the territory of the county school financing district, the electors shall vote on one ballot issue combining the question of the levying of the tax by the taxing authority of the county school financing district with, if any such reduction is proposed, the question of the reduction in the rate of one or more taxes of the school district. If a majority of the electors of the county school financing district voting on the question of the proposed levying of a tax by the taxing authority of the financing district vote to approve the question, any tax reductions proposed by school districts that are part of the territory of the financing district also are approved.

(3) The form of the ballot for an issue proposing to levy a county school financing district tax in conjunction with the reduction of the rate of one or more school district taxes shall be as follows:

"Shall the _____ (name of the county school financing district) be authorized to levy an additional tax for _____ (purpose stated in the resolutions), that the county auditor estimates will collect \$ _____ annually, at a rate not exceeding _____ mills for each \$1 of taxable value, which

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amounts to \$_____ for each \$100,000 of the county auditor's ~~appraised-market~~ value, for a continuing period of time? If the county school financing district tax is approved, the rate of an existing tax currently levied by the _____ (name of the school district of which the elector is a resident) at the rate of _____ mills shall be reduced to _____ mills for each \$1 of taxable value, which amounts to a reduction from \$_____ (effective rate) to \$_____ (effective rate) for each \$100,000 of the county auditor's ~~appraised-market~~ value, that the county auditor estimates will collect \$_____ annually, until any such time as the county school financing district tax is decreased or repealed.

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

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If the board of education of the school district proposes to reduce the rate of more than one of its existing taxes, the second sentence of the ballot language shall be modified for residents of that district to express the rates and effective rates at which those taxes currently are levied and the rates and effective rates to which they would be reduced as well as each levy's estimated annual collections, as provided by the county auditor under division (E)(1)(a) of this section. If the board of education of the school district does not propose to reduce the rate of any of its taxes, the second sentence of the ballot language shall not be used for residents of that district. In any case, the first sentence of the ballot language shall be the same for all the electors in the county school financing district, but the second sentence shall be different in each school district depending on whether and in what amount the board of education of the school district proposes to reduce the rate of one or more of its property taxes.

(4) If the rate of a school district property tax is reduced pursuant to this division, the tax commissioner shall compute the percentage required to be computed for that tax under division (D) of section 319.301 of the Revised Code each year the rate is reduced as if the tax had been levied in the preceding year at the rate to which it has been reduced. If the reduced rate of a tax is increased under division (E)(5) of this section, the commissioner shall compute the percentage required to be computed for that tax under division (D) of section 319.301 of the Revised Code each year the rate is increased as if the tax had been levied in the preceding year at the rate to which it has been increased.

(5) After the levying of a county school financing district tax in conjunction with the reduction of the rate of one or more school district taxes is approved by the electors under this division, if the rate of the county school financing district tax is decreased pursuant to an election under section 5705.261 of the Revised Code, the rate of each school district tax that had been reduced shall be increased by the number of mills obtained by multiplying the number of mills of the original reduction by the same percentage that the financing district tax rate is decreased. If the county school financing district tax is repealed pursuant to an election under section 5705.261 of the

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Revised Code, each school district may resume levying the property taxes that had been reduced at the full rate originally approved by the electors. A reduction in the rate of a school district property tax under this division is a reduction in the rate at which the board of education may levy that tax only for the period during which the county school financing district tax is levied prior to any decrease or repeal under section 5705.261 of the Revised Code. The resumption of the authority of the board of education to levy an increased or the full rate of tax does not constitute the levying of a new tax in excess of the ten-mill limitation.

(F) If a county school financing district has a tax in effect under this section, the territory of a city, local, or exempted village school district that is not a part of the county school financing district shall not become a part of the county school financing district unless approved by the electors of the city, local, or exempted village school district in accordance with division (C) of section 3311.50 of the Revised Code.

Sec. 5705.217. (A) The board of education of a city, local, or exempted village school district, at any time by a vote of two-thirds of all its members, may declare by resolution that the amount of taxes that can be raised within the ten-mill limitation will be insufficient to provide an adequate amount for the present and future requirements of the school district; that it is necessary to levy an additional tax in excess of that limitation for the purposes of providing funds for current operating expenses and for general permanent improvements as defined in section 5705.21 of the Revised Code; and that the question of the tax shall be submitted to the electors of the district at a special election. The tax may be levied for a specified number of years not exceeding five or for a continuing period of time. The resolution shall specify the proposed tax rate, the first year the tax will be levied, and the number of years it will be levied, or that it will be levied for a continuing period of time. The resolution shall apportion the annual rate of the tax between current operating expenses and permanent improvements. The apportionment may but need not be the same for each year of the tax, but the respective portions of the rate actually levied each year for current operating expenses and permanent improvements shall be limited by the apportionment.

The resolution shall specify the date of holding the special election, which shall not be earlier than ninety days after certification of the resolution to the board of elections and shall be consistent with the requirements of section 3501.01 of the Revised Code. The resolution shall go into immediate effect upon its passage, and no publication of it is necessary other than that provided in the notice of election. The board of education shall certify a copy of the resolution to the board of elections immediately after its adoption. Section 5705.25 of the Revised Code governs the arrangements and form of the ballot for the submission of the question to the electors.

If a majority of the electors voting on the question vote in favor of the tax, the board of education may make the levy at the additional rate, or at any lesser rate in excess of the ten-mill limitation. If the tax is for a continuing period of time, it may be decreased in accordance with section 5705.261 of the Revised Code.

A board of education may adopt a resolution to renew one or more existing levies imposed by the board of education if the board of education has not disapproved the levies.

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under this section, or to ~~increase or decrease~~ the rate of a tax levied under this section, for the purpose of providing funds for either current expenses and general permanent improvements or solely for general permanent improvements.

(B)(1) After the approval of a tax for current operating expenses under this section and prior to the time the first collection and distribution from the levy can be made, the board of education may anticipate a fraction of the proceeds of such levy and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the tax to be collected during the first year of the levy.

(2) After the approval of a tax for general permanent improvements levied under this section for a specified number of years, the board of education may anticipate a fraction of the proceeds of such tax and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the tax remaining to be collected in each year over a specified period of years, not exceeding the number of years for which the tax was levied, after issuance of the notes.

(3) After the approval of a tax for general permanent improvements levied under this section for a continuing period of time, the board of education may anticipate a fraction of the proceeds of such tax and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the tax to be collected in each year over a specified period of years, not exceeding ten, after issuance of the notes.

Anticipation notes under this section shall be issued as provided in section 133.24 of the Revised Code. Notes issued under division (B)(1) or (2) of this section shall have principal payments during each year after the year of their issuance over a period not to exceed five years, and may have a principal payment in the year of their issuance. Notes issued under division (B)(3) of this section shall have principal payments during each year after the year of their issuance over a period not to exceed ten years, and may have a principal payment in the year of their issuance.

(C) The submission of a question to the electors under this section is subject to the limitation on the number of elections that can be held in a year under section 5705.214 of the Revised Code.

Sec. 5705.218. (A) The board of education of a city, local, or exempted village school district, at any time by a vote of two-thirds of all its members, may declare by resolution that it may be necessary for the school district to issue general obligation bonds for permanent improvements. The resolution shall state all of the following:

- (1) The necessity and purpose of the bond issue;
- (2) The date of the special election at which the question shall be submitted to the electors;
- (3) The amount, approximate date, estimated rate of interest, and maximum number of years over which the principal of the bonds may be paid;
- (4) The necessity of levying a tax outside the ten-mill limitation to pay debt charges on the bonds and any anticipatory securities.

On adoption of the resolution, the board shall certify a copy of it to the county auditor. The county auditor promptly shall estimate and certify to the board the average annual property tax rate.

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expressed in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~-market value, required throughout the stated maturity of the bonds to pay debt charges on the bonds in the same manner as under division (C) of section 133.18 of the Revised Code.

(B) After receiving the county auditor's certification under division (A) of this section, the board of education of the city, local, or exempted village school district, by a vote of two-thirds of all its members, may declare by resolution that the amount of taxes that can be raised within the ten-mill limitation will be insufficient to provide an adequate amount for the present and future requirements of the school district; that it is necessary to issue general obligation bonds of the school district for permanent improvements and to levy an additional tax in excess of the ten-mill limitation to pay debt charges on the bonds and any anticipatory securities; that it is necessary for a specified number of years or for a continuing period of time to levy additional taxes in excess of the ten-mill limitation to provide funds for the acquisition, construction, enlargement, renovation, and financing of permanent improvements or to pay for current operating expenses, or both; and that the question of the bonds and taxes shall be submitted to the electors of the school district at a special election, which shall not be earlier than ninety days after certification of the resolution to the board of elections, and the date of which shall be consistent with section 3501.01 of the Revised Code. The resolution shall specify all of the following:

(1) The county auditor's estimate of the average annual property tax rate required throughout the stated maturity of the bonds to pay debt charges on the bonds;

(2) The proposed rate of the tax, if any, for current operating expenses expressed in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~-market value, the first year the tax will be levied, and the number of years it will be levied, or that it will be levied for a continuing period of time;

(3) The proposed rate of the tax, if any, for permanent improvements expressed in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~-market value, the first year the tax will be levied, and the number of years it will be levied, or that it will be levied for a continuing period of time.

The resolution shall apportion the annual rate of the tax between current operating expenses and permanent improvements, if both taxes are proposed. The apportionment may but need not be the same for each year of the tax, but the respective portions of the rate actually levied each year for current operating expenses and permanent improvements shall be limited by the apportionment. The resolution shall go into immediate effect upon its passage, and no publication of it is necessary other than that provided in the notice of election. The board of education shall certify a copy of the resolution, along with copies of the auditor's estimates and its resolution under division (A) of this section, to the board of elections immediately after its adoption.

(C) The board of elections shall make the arrangements for the submission to the electors of the school district of the question proposed under division (B) or (J) of this section, and the election

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shall be conducted, canvassed, and certified in the same manner as regular elections in the district for the election of county officers. The resolution shall be put before the electors as one ballot question, with a favorable vote indicating approval of the bond issue, the levy to pay debt charges on the bonds and any anticipatory securities, the current operating expenses levy, the permanent improvements levy, and the levy for the current expenses of a qualifying school district and of partnering community schools, as those levies may be proposed. The board of elections shall publish notice of the election in a newspaper of general circulation in the school district once a week for two consecutive weeks, or as provided in section 7.16 of the Revised Code, prior to the election. If a board of elections operates and maintains a web site, that board also shall post notice of the election on its web site for thirty days prior to the election. The notice of election shall state all of the following:

- (1) The principal amount of the proposed bond issue;
 - (2) The permanent improvements for which the bonds are to be issued;
 - (3) The maximum number of years over which the principal of the bonds may be paid;
 - (4) The estimated additional average annual property tax rate to pay the debt charges on the bonds, as certified by the county auditor and expressed in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of the county auditor's ~~appraised-market~~ value;
 - (5) The proposed rate of the additional tax, if any, for current operating expenses expressed in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of the county auditor's ~~appraised-market~~ value and, if the question is proposed under division (J) of this section, the portion of the rate to be allocated to the school district and the portion to be allocated to partnering community schools;
 - (6) The number of years the current operating expenses tax will be in effect, or that it will be in effect for a continuing period of time;
 - (7) The proposed rate of the additional tax, if any, for permanent improvements expressed in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of the county auditor's ~~appraised-market~~ value;
 - (8) The number of years the permanent improvements tax will be in effect, or that it will be in effect for a continuing period of time;
 - (9) The annual estimated collections, if applicable, of the current operating expenses levy and permanent improvements levy, as certified by the county auditor;
 - (10) The time and place of the special election.
- (D) The form of the ballot for an election under this section is as follows:
 "Shall the _____ school district be authorized to do the following:
 (1) Issue bonds for the purpose of _____ in the principal amount of \$ _____, to be repaid annually over a maximum period of _____ years, and levy a property tax outside the ten-mill limitation, estimated by the county auditor to average over the bond repayment period _____ mills for each \$1 of taxable value, which amounts to \$ _____ for each \$100,000 of the county

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auditor's ~~appraised-market~~ value, to pay the annual debt charges on the bonds, and to pay debt charges on any notes issued in anticipation of those bonds?"

If either a levy for permanent improvements or a levy for current operating expenses is proposed, or both are proposed, the ballot also shall contain the following language, as appropriate:

"(2) Levy an additional property tax to provide funds for the acquisition, construction, enlargement, renovation, and financing of permanent improvements, that the county auditor estimates will collect \$_____ annually, at a rate not exceeding _____ mills for each \$1 of taxable value, which amounts to \$_____ for each \$100,000 of the county auditor's ~~appraised-market~~ value, for _____ (number of years of the levy, or a continuing period of time)?

(3) Levy an additional property tax to pay current operating expenses, that the county auditor estimates will collect \$_____ annually, at a rate not exceeding _____ mills for each \$1 of taxable value, which amounts to \$_____ for each \$100,000 of the county auditor's ~~appraised-market~~ value, for _____ (number of years of the levy, or a continuing period of time)?

	FOR THE BOND ISSUE AND LEVY (OR LEVIES)
	AGAINST THE BOND ISSUE AND LEVY (OR LEVIES)

Rm9

If the question is proposed under division (J) of this section, the form of the ballot shall be modified as prescribed by division (J)(4) of this section.

(E) The board of elections promptly shall certify the results of the election to the tax commissioner and the county auditor of the county in which the school district is located. If a majority of the electors voting on the question vote for it, the board of education may proceed with issuance of the bonds and with the levy and collection of the property tax or taxes at the additional rate or any lesser rate in excess of the ten-mill limitation. Any securities issued by the board of education under this section are Chapter 133. securities, as that term is defined in section 133.01 of the Revised Code.

(F)(1) After the approval of a tax for current operating expenses under this section and prior to the time the first collection and distribution from the levy can be made, the board of education may anticipate a fraction of the proceeds of such levy and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the tax to be collected during the first year of the levy.

(2) After the approval of a tax under this section for permanent improvements having a specific purpose, the board of education may anticipate a fraction of the proceeds of such tax and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the tax remaining to be collected in each year over a period of five years after issuance of the notes.

(3) After the approval of a tax under this section for general permanent improvements as defined under section 5705.21 of the Revised Code, the board of education may anticipate a fraction

The above boxed and initialed text was disapproved.

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of the proceeds of such tax and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the tax to be collected in each year over a specified period of years, not exceeding ten, after issuance of the notes. *RMO*

Anticipation notes under this section shall be issued as provided in section 133.24 of the Revised Code. Notes issued under division (F)(1) or (2) of this section shall have principal payments during each year after the year of their issuance over a period not to exceed five years, and may have a principal payment in the year of their issuance. Notes issued under division (F)(3) of this section shall have principal payments during each year after the year of their issuance over a period not to exceed ten years, and may have a principal payment in the year of their issuance.

(G) A tax for current operating expenses or for permanent improvements levied under this section for a specified number of years may be renewed ~~or replaced~~ in the same manner as a tax for current operating expenses or for permanent improvements levied under section 5705.21 of the Revised Code. A tax for current operating expenses or for permanent improvements levied under this section for a continuing period of time may be decreased in accordance with section 5705.261 of the Revised Code.

(H) The submission of a question to the electors under this section is subject to the limitation on the number of elections that can be held in a year under section 5705.214 of the Revised Code.

(I) A school district board of education proposing a ballot measure under this section to generate local resources for a project under the school building assistance expedited local partnership program under section 3318.36 of the Revised Code may combine the questions under division (D) of this section with a question for the levy of a property tax to generate moneys for maintenance of the classroom facilities acquired under that project as prescribed in section 3318.361 of the Revised Code.

(J)(1) After receiving the county auditor's certifications under division (A) of this section, the board of education of a qualifying school district, by a vote of two-thirds of all its members, may declare by resolution that it is necessary to levy a tax in excess of the ten-mill limitation for the purpose of paying the current expenses of the school district and of partnering community schools, as defined in section 5705.21 of the Revised Code; that it is necessary to issue general obligation bonds of the school district for permanent improvements of the district and to levy an additional tax in excess of the ten-mill limitation to pay debt charges on the bonds and any anticipatory securities; and that the question of the bonds and taxes shall be submitted to the electors of the school district at a special election, which shall not be earlier than ninety days after certification of the resolution to the board of elections, and the date of which shall be consistent with section 3505.01 of the Revised Code.

The levy of taxes for the current expenses of a partnering community school under division (J) of this section and the distribution of proceeds from the tax by a qualifying school district to partnering community schools is hereby determined to be a proper public purpose.

(2) The tax for the current expenses of the school district and of partnering community schools, if approved, shall be levied on the property of the school district and of partnering community schools. If the tax is disapproved, the tax shall not be levied.

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schools is subject to the requirements of divisions (B)(3), (4), and (5) of section 5705.21 of the Revised Code.

(3) In addition to the required specifications of the resolution under division (B) of this section, the resolution shall express the rate of the tax in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of the county auditor's ~~appraised-market~~ value, state the number of the mills to be levied for the current expenses of the partnering community schools and the number of the mills to be levied for the current expenses of the school district, specify the number of years (not exceeding ten) the tax will be levied or that it will be levied for a continuing period of time, and state the first year the tax will be levied.

The resolution shall go into immediate effect upon its passage, and no publication of it is necessary other than that provided in the notice of election. The board of education shall certify a copy of the resolution, along with copies of the auditor's estimate and its resolution under division (A) of this section, to the board of elections immediately after its adoption.

(4) The form of the ballot shall be modified by replacing the ballot form set forth in division (D)(3) of this section with the following:

"Levy an additional property tax for the purpose of the current expenses of the school district and of partnering community schools, that the county auditor estimates will collect \$_____ annually, at a rate not exceeding _____ mills for each \$1 of taxable value (of which _____ (insert the number of mills to be allocated to partnering community schools) mills is to be allocated to partnering community schools), which amounts to \$_____ for each \$100,000 of the county auditor's ~~appraised-market~~ value, for _____ (insert the number of years the levy is to be imposed, or that it will be levied for a continuing period of time)?

	FOR THE BOND ISSUE AND LEVY (OR LEVIES)
	AGAINST THE BOND ISSUE AND LEVY (OR LEVIES)

(5) After the approval of a tax for the current expenses of the school district and of partnering community schools under division (J) of this section, and prior to the time the first collection and distribution from the levy can be made, the board of education may anticipate a fraction of the proceeds of the levy for the current expenses of the school district and issue anticipation notes in a principal amount not exceeding fifty per cent of the estimated proceeds of the levy to be collected during the first year of the levy and allocated to the school district. The portion of levy proceeds to be allocated to partnering community schools shall not be included in the estimated proceeds anticipated under this division and shall not be used to pay debt charges on any anticipation notes.

The notes shall be issued as provided in section 133.24 of the Revised Code, shall have principal payments during each year after the year of their issuance over a period not to exceed five years, and may have a principal payment in the year of their issuance.

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(6) A tax for the current expenses of the school district and of partnering community schools levied under division (J) of this section for a specified number of years may be renewed ~~or replaced~~ in the same manner as a tax for the current expenses of a school district and of partnering community schools levied under division (B) of section 5705.21 of the Revised Code. A tax for the current expenses of the school district and of partnering community schools levied under this division for a continuing period of time may be decreased in accordance with section 5705.261 of the Revised Code.

(7) The proceeds from the issuance of the general obligation bonds under division (J) of this section shall be used solely to pay for permanent improvements of the school district and not for permanent improvements of partnering community schools.

Sec. 5705.219. (A) As used in this section:

(1) "Eligible school district" means a city, local, or exempted village school district in which the taxes charged and payable for current expenses on residential/agricultural real property in the tax year preceding the year in which the levy authorized by this section will be submitted for elector approval or rejection are greater than two per cent of the taxable value of the residential/agricultural real property.

(2) "Residential/agricultural real property" and "nonresidential/agricultural real property" means the property classified as such under section 5713.041 of the Revised Code.

(3) "Effective tax rate" and "taxes charged and payable" have the same meanings as in division (B) of section 319.301 of the Revised Code.

(B) On or after January 1, 2010, but before January 1, 2015, the board of education of an eligible school district, by a vote of two-thirds of all its members, may adopt a resolution proposing to convert existing levies imposed for the purpose of current expenses into a levy raising a specified amount of tax money by repealing all or a portion of one or more of those existing levies and imposing a levy in excess of the ten-mill limitation that will raise a specified amount of money for current expenses of the district.

The board of education shall certify a copy of the resolution to the tax commissioner not later than one hundred five days before the election upon which the repeal and levy authorized by this section will be proposed to the electors. Within ten days after receiving the copy of the resolution, the tax commissioner shall determine each of the following and certify the determinations to the board of education:

(1) The dollar amount to be raised by the proposed levy, which shall be the product of:

(a) The difference between the aggregate effective tax rate for residential/agricultural real property for the tax year preceding the year in which the repeal and levy will be proposed to the electors and twenty mills for each one dollar of taxable value;

(b) The total taxable value of all property on the tax list of real and public utility property for the tax year preceding the year in which the repeal and levy will be proposed to the electors.

(2) The estimated tax rate of the proposed levy.

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disapproved.

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(3) The existing levies and any portion of an existing levy to be repealed upon approval of the question. Levies shall be repealed in reverse chronological order from most recently imposed to least recently imposed until the sum of the effective tax rates repealed for residential/agricultural real property is equal to the difference calculated in division (B)(1)(a) of this section.

(4) The sum of the following:

(a) The total taxable value of nonresidential/agricultural real property for the tax year preceding the year in which the repeal and levy will be proposed to the electors multiplied by the difference between (i) the aggregate effective tax rate for nonresidential/agricultural real property for the existing levies and any portion of an existing levy to be repealed and (ii) the amount determined under division (B)(1)(a) of this section, but not less than zero;

(b) The total taxable value of public utility tangible personal property for the tax year preceding the year in which the repeal and levy will be proposed to the electors multiplied by the difference between (i) the aggregate voted tax rate for the existing levies and any portion of an existing levy to be repealed and (ii) the amount determined under division (B)(1)(a) of this section, but not less than zero.

(C) Upon receipt of the certification from the tax commissioner under division (B) of this section, a majority of the members of the board of education may adopt a resolution proposing the repeal of the existing levies as identified in the certification and the imposition of a levy in excess of the ten-mill limitation that will raise annually the amount certified by the commissioner. If the board determines that the tax should be for an amount less than that certified by the commissioner, the board may request that the commissioner redetermine the rate under division (B)(2) of this section on the basis of the lesser amount the levy is to raise as specified by the board. The amount certified under division (B)(4) and the levies to be repealed as certified under division (B)(3) of this section shall not be redetermined. Within ten days after receiving a timely request specifying the lesser amount to be raised by the levy, the commissioner shall redetermine the rate and recertify it to the board as otherwise provided in division (B) of this section. Only one such request may be made by the board of education of an eligible school district.

The resolution shall state the first calendar year in which the levy will be due; the existing levies and any portion of an existing levy that will be repealed, as certified by the commissioner; the term of the levy expressed in years, which may be any number not exceeding ten, or that it will be levied for a continuing period of time; and the date of the election, which shall be the date of a primary or general election.

Immediately upon its passage, the resolution shall go into effect and shall be certified by the board of education to the county auditor of the proper county. The county auditor and the board of education shall proceed as required under section 5705.195 of the Revised Code, as that section existed before the effective date of its repeal by this act. No publication of the resolution is necessary other than that provided for in the notice of election. Section 5705.196 of the Revised Code, as that section existed before the effective date of its repeal by this act, shall govern the matters concerning

disapproved.

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the election. The submission of a question to the electors under this section is subject to the limitation on the number of election dates established by section 5705.214 of the Revised Code.

(D) The form of the ballot to be used at the election provided for in this section shall be as follows:

"Shall the existing levy of _____ (insert the voted millage rate of the levy to be repealed), currently being charged against residential and agricultural property by the _____ (insert the name of school district) at a rate of _____ (insert the residential/agricultural real property effective tax rate of the levy being repealed) for the purpose of _____ (insert the purpose of the existing levy) be repealed, and shall a levy be imposed by the _____ (insert the name of school district) in excess of the ten-mill limitation for the necessary requirements of the school district in the sum of _____ (insert the annual amount the levy is to produce), estimated by the tax commissioner to require _____ (insert the number of mills) mills for each one dollar of valuation, which amounts to _____ (insert the rate expressed in dollars and cents) for each one hundred dollars of valuation for the initial year of the tax, for a period of _____ (insert the number of years the levy is to be imposed, or that it will be levied for a continuing period of time), commencing in _____ (insert the first year the tax is to be levied), first due in calendar year _____ (insert the first calendar year in which the tax shall be due)?

	FOR THE RENEWAL OF THE TAX LEVY	" <i>RMD</i>
	AGAINST THE RENEWAL OF THE TAX LEVY	

	FOR THE REPEAL AND TAX	"
	AGAINST THE REPEAL AND TAX	

If the question submitted is a proposal to repeal all or a portion of more than one existing levy, the form of the ballot shall be modified by substituting the statement "shall the existing levy of" with "shall existing levies of" and inserting the aggregate voted and aggregate effective tax rates to be repealed.

(E) If a majority of the electors voting on the question submitted in an election vote in favor of the repeal and levy, the result shall be certified immediately after the canvass by the board of elections to the board of education. The board of education may make the levy necessary to raise the amount specified in the resolution for the purpose stated in the resolution and shall certify it to the county auditor, who shall extend it on the current year tax lists for collection. After the first year, the levy shall be included in the annual tax budget that is certified to the county budget commission.

(F) A levy imposed under this section for a continuing period of time may be decreased or repealed pursuant to section 5705.261 of the Revised Code. If a levy imposed under this section is disapproved, the text was

disapproved

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