

with this division, and the department shall withhold the distribution of such revenues until the commissioner has notified the department that the county auditor has complied with this division.

(H) If the commissioner is unable to certify a tax reduction factor for either class of property in a taxing district located in more than one county by the last day of November because information required under division (G) of this section is unavailable, the commissioner may compute and certify an estimated tax reduction factor for that district for that class. The estimated factor shall be based upon an estimate of the unavailable information. Upon receipt of the actual information for a taxing district that received an estimated tax reduction factor, the commissioner shall compute the actual tax reduction factor and use that factor to compute the taxes that should have been charged and payable against each parcel of property for the year for which the estimated reduction factor was used. The amount by which the estimated factor resulted in an overpayment or underpayment in taxes on any parcel shall be added to or subtracted from the amount due on that parcel in the ensuing tax year.

A percentage or a tax reduction factor determined or computed by the commissioner under this section shall be used solely for the purpose of reducing the sums to be levied by the tax to which it applies for the year for which it was determined or computed. It shall not be used in making any tax computations for any ensuing tax year.

(I) In making the determinations under division (D)(1) of this section, the tax commissioner shall take account of changes in the taxable value of carryover property resulting from complaints filed under section 5715.19 of the Revised Code for determinations made for the tax year in which such changes are reported to the commissioner. Such changes shall be reported to the commissioner on the first abstract of real property filed with the commissioner under section 5715.23 of the Revised Code following the date on which the complaint is finally determined by the board of revision or by a court or other authority with jurisdiction on appeal. The tax commissioner shall account for such changes in making the determinations only for the tax year in which the change in valuation is reported. Such a valuation change shall not be used to recompute the percentages determined under division (D)(1) of this section for any prior tax year.

Sec. 319.302. (A)(1) Real property that is not intended primarily for use in a business activity shall qualify for a partial exemption from real property taxation. For purposes of this partial exemption, "business activity" includes all uses of real property, except farming; leasing property for farming; occupying or holding property improved with single-family, two-family, or three-family dwellings; leasing property improved with single-family, two-family, or three-family dwellings; or holding vacant land that the county auditor determines will be used for farming or to develop single-family, two-family, or three-family dwellings. For purposes of this partial exemption, "farming" does not include land used for the commercial production of timber that is receiving the tax benefit under section 5713.23 or 5713.31 of the Revised Code and all improvements connected with such commercial production of timber.

(2) Each year, the county auditor shall review each parcel of real property to determine

whether it qualifies for the partial exemption provided for by this section as of the first day of January of the current tax year.

(B) After complying with section 319.301 of the Revised Code, the county auditor shall reduce the remaining sums to be levied by qualifying levies against each parcel of real property that is listed on the general tax list and duplicate of real and public utility property for the current tax year and that qualifies for partial exemption under division (A) of this section, and against each manufactured and mobile home that is taxed pursuant to division (D)(2) of section 4503.06 of the Revised Code and that is on the manufactured home tax list for the current tax year, by ten per cent, to provide a partial exemption for that parcel or home. For the purposes of this division:

(1) "Qualifying levy" means a levy approved at an election held before September 29, 2013; a levy within the ten-mill limitation; a levy provided for by the charter of a municipal corporation that was levied on the tax list for tax year 2013; a subsequent renewal of any such levy; or a subsequent substitute for such a levy under section 5705.199 of the Revised Code.

(2) "Qualifying levy" does not include any replacement imposed under section 5705.192 of the Revised Code, as it existed before the effective date of this amendment, of any levy described in division (B)(1) of this section.

(C) Except as otherwise provided in sections 323.152, 323.158, 323.16, 505.06, and 715.263 of the Revised Code, the amount of the taxes remaining after any such reduction shall be the real and public utility property taxes charged and payable on each parcel of real property, including property that does not qualify for partial exemption under division (A) of this section, and the manufactured home tax charged and payable on each manufactured or mobile home, and shall be the amounts certified to the county treasurer for collection. Upon receipt of the real and public utility property tax duplicate, the treasurer shall certify to the tax commissioner the total amount by which the real property taxes were reduced under this section, as shown on the duplicate. Such reduction shall not directly or indirectly affect the determination of the principal amount of notes that may be issued in anticipation of any tax levies or the amount of bonds or notes for any planned improvements. If after application of sections 5705.31 and 5705.32 of the Revised Code and other applicable provisions of law, including divisions (F) and (I) of section 321.24 of the Revised Code, there would be insufficient funds for payment of debt charges on bonds or notes payable from taxes reduced by this section, the reduction of taxes provided for in this section shall be adjusted to the extent necessary to provide funds from such taxes.

(D) The tax commissioner may adopt rules governing the administration of the partial exemption provided for by this section.

(E) The determination of whether property qualifies for partial exemption under division (A) of this section is solely for the purpose of allowing the partial exemption under division (B) of this section.

Sec. 319.304. (A) As used in this section:

(1) "Homestead" has the same meaning as in section 323.151 of the Revised Code and also

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includes a manufactured or mobile home that is owned and occupied as a home by an individual whose domicile is in this state.

(2) "Homestead exemption" means a reduction authorized under section 4503.065 or division (A)(1), (2), or (3) of section 323.152 of the Revised Code.

(3) "Income threshold" means the total income threshold applicable for the tax year under division (A)(1)(b)(iii) of section 323.152 or division (A)(2)(a)(iii) or (A)(2)(c)(iii) of section 4503.065 of the Revised Code.

(B) A board of county commissioners, by resolution, may authorize a reduction in the real property taxes or manufactured home taxes charged and payable against every homestead in the county subject to a homestead exemption for the tax year. The board shall certify a copy of the resolution, or a copy of any resolution repealing the reduction's authorization, to the county auditor and tax commissioner within thirty days after its adoption. If the resolution is adopted on or before the first day of July of a tax year, the reduction shall first apply or cease to apply, in the case of real property taxes, to that tax year or, in the case of manufactured home taxes, the following tax year. If the resolution is adopted after the first day of July of a tax year, the reduction shall first apply or cease to apply, in the case of real property taxes, to the following tax year or, in the case of manufactured home taxes, the second succeeding tax year.

(C) The reduction shall equal the same amount as the homestead's applicable homestead exemption for the tax year and shall be applied concurrently with the homestead exemption. Except as otherwise provided in division (D) of this section, no application shall be required under section 323.153 or 4503.066 of the Revised Code for a homestead to obtain a reduction authorized by this section, but the reduction is otherwise subject to the same provisions as provided in sections 323.151 to 323.159 or sections 4503.064 to 4503.069 of the Revised Code as are applicable to a homestead exemption. The amount of any reduction authorized under this section shall not be reimbursed as provided in section 323.156 or 4503.068 of the Revised Code.

(D) A homestead that is subject to the homestead exemption authorized under division (A)(1) of section 323.152 or division (A) of section 4503.065 of the Revised Code shall not qualify for a reduction under this section unless the person owning and occupying the homestead or occupying the homestead, in the case of a housing cooperative, has a total income that does not exceed the income threshold applicable to that tax year.

If the person has not already reported the person's total income under section 323.153 or 4503.066 of the Revised Code for the purpose of the homestead exemption, the person shall not be eligible to receive a reduction under this section unless the person files an application verifying the person's total income in accordance with that applicable section. The county auditor shall furnish such person a continuing application under that section, which the person shall use to report changes in total income in accordance with the applicable section.

Sec. 321.03. (A) At the request of the county treasurer, a board of county commissioners may enter into a contract with any financial institution under which the financial institution, in

accordance with the terms of the contract, receives at a post office box any type of payment or fee owed or payable to the county, opens the mail delivered to that box, processes the checks and other payments received in such mail and deposits them into the treasurer's account, and provides the county treasurer daily receipt information with respect to such payments. The contract may provide for the financial institution to receive at the post office box those payments and fees specifically named in the contract or all payments and fees payable to the county, including, but not limited to, utility, sewer, water, refuse collection, waste disposal, and airport fees, but in any case excluding taxes. The contract shall not be entered into unless:

~~(A) There is attached to the contract a certification by the auditor of state that the financial institution and the treasurer have given assurances satisfactory to the auditor of state that the records of the financial institution, to the extent that they relate to payments covered by the contract, shall be subject to examination by the auditor of state to the same extent as if the services that the financial institution has agreed to perform were being performed by the treasurer.~~

~~(B)(1)~~ The contract is awarded in accordance with sections 307.86 to 307.92 of the Revised Code.

~~(C)(2)~~ The treasurer's surety bond includes within its coverage any loss that might occur as the result of the contract.

~~(D)(3)~~ The provisions of the contract do not conflict with accounting and reporting requirements prescribed by the auditor of state.

(B) The records of the financial institution are subject to examination by the auditor of state to the same extent as if the services that the financial institution has agreed to perform were being performed by the treasurer.

Sec. 323.131. (A) Each tax bill prepared and mailed or delivered under section 323.13 of the Revised Code shall be in the form and contain the information required by the tax commissioner. The commissioner may prescribe different forms for each county and may authorize the county auditor to make up tax bills and tax receipts to be used by the county treasurer. For any county in which the board of county commissioners has granted a partial property tax exemption on homesteads under section 323.158 of the Revised Code, the commissioner shall require that the tax bills for those homesteads include a notice of the amount of the tax reduction that results from the partial exemption. In addition to the information required by the commissioner, each tax bill shall contain the following information:

- (1) The taxes levied and the taxes charged and payable against the property;
- (2) The effective tax rate. The words "effective tax rate" shall appear in boldface type.
- (3) The following notices:
 - (a) "Notice: If the taxes are not paid within sixty days from the date they are certified delinquent, the property is subject to foreclosure for tax delinquency." Failure to provide such notice has no effect upon the validity of any tax foreclosure to which a property is subjected.
 - (b) "Notice: If the taxes charged against this parcel have been reduced by the 2-1/2 per cent

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tax reduction for residences occupied by the owner but the property is not a residence occupied by the owner, the owner must notify the county auditor's office not later than March 31 of the year following the year for which the taxes are due. Failure to do so may result in the owner being convicted of a fourth degree misdemeanor, which is punishable by imprisonment up to 30 days, a fine up to \$250, or both, and in the owner having to repay the amount by which the taxes were erroneously or illegally reduced, plus any interest that may apply.

If the taxes charged against this parcel have not been reduced by the 2-1/2 per cent tax reduction and the parcel includes a residence occupied by the owner, the parcel may qualify for the tax reduction. To obtain an application for the tax reduction or further information, the owner may contact the county auditor's office at _____ (insert the address and telephone number of the county auditor's office)."

(4) For a tract or lot on the real property tax suspension list under section 319.48 of the Revised Code, the following notice: "Notice: The taxes shown due on this bill are for the current year only. Delinquent taxes, penalties, and interest also are due on this property. Contact the county treasurer to learn the total amount due."

(5) For a property, the tax liability of which has been reduced under section 5705.316 of the Revised Code for the current tax year, the following notice: "Notice: The school district taxes shown due on this bill are reduced only for the current year due to the school district's excess carry-over balance."

The tax bill shall not contain or be mailed or delivered with any information or material that is not required by this section or that is not authorized by section 321.45 of the Revised Code or by the tax commissioner.

(B) If the property is residential rental property, the tax bill shall contain a statement that the owner of the residential rental property shall file with the county auditor the information required under division (A) or (C) of section 5323.02 of the Revised Code.

(C) Each county auditor and treasurer shall post on their respective web sites, or on the county's web site, the percentage of property taxes charged by each taxing unit and, in the case of the county as a taxing unit, the percentage of taxes charged by the county for each of the county purposes for which taxes are charged.

(D) As used in this section, "residential rental property" has the same meaning as in section 5323.01 of the Revised Code.

Sec. 323.152. In addition to the reduction in taxes required under ~~section~~ sections 319.302 and 319.304 of the Revised Code, taxes shall be reduced as provided in divisions (A) and (B) of this section.

(A)(1)(a) Division (A)(1) of this section applies to any of the following persons:

- (i) A person who is permanently and totally disabled;
- (ii) A person who is sixty-five years of age or older;
- (iii) A person who is the surviving spouse of a deceased person who was ~~permanently and totally disabled~~ permanently and totally disabled and ~~initialled text was~~ initialled text was

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Mike DeWine, Governor

totally disabled or sixty-five years of age or older and who applied and qualified for a reduction in taxes under this division in the year of death, provided the surviving spouse is at least fifty-nine but not sixty-five or more years of age on the date the deceased spouse dies.

(b) Real property taxes on a homestead owned and occupied, or a homestead in a housing cooperative occupied, by a person to whom division (A)(1) of this section applies shall be reduced for each year for which an application for the reduction has been approved. The reduction shall equal one of the following amounts, as applicable to the person:

(i) If the person received a reduction under division (A)(1) of this section for tax year 2006, the greater of the reduction for that tax year or the amount computed under division (A)(1)(c) of this section;

(ii) If the person received, for any homestead, a reduction under division (A)(1) of this section for tax year 2013 or under division (A) of section 4503.065 of the Revised Code for tax year 2014 or the person is the surviving spouse of such a person and the surviving spouse is at least fifty-nine years of age on the date the deceased spouse dies, the amount computed under division (A)(1)(c) of this section.

(iii) If the person is not described in division (A)(1)(b)(i) or (ii) of this section and the person's total income does not exceed thirty thousand dollars, as adjusted under division (A)(1)(d) of this section, the amount computed under division (A)(1)(c) of this section.

(c) The amount of the reduction under division (A)(1)(c) of this section equals the product of the following:

(i) Twenty-five thousand dollars of the true value of the property in money, as adjusted under division (A)(1)(d) of this section;

(ii) The assessment percentage established by the tax commissioner under division (B) of section 5715.01 of the Revised Code, not to exceed thirty-five per cent;

(iii) The effective tax rate used to calculate the taxes charged against the property for the current year, where "effective tax rate" is defined as in section 323.08 of the Revised Code;

(iv) The quantity equal to one minus the sum of the percentage reductions in taxes received by the property for the current tax year under section 319.302 of the Revised Code and division (B) of section 323.152 of the Revised Code.

(d) The tax commissioner shall adjust the total income threshold described in division (A)(1)(b)(iii) and the reduction amounts described in divisions (A)(1)(c)(i), (A)(2), and (A)(3) of this section by completing the following calculations in September of each year:

(i) Determine the percentage increase in the gross domestic product deflator determined by the bureau of economic analysis of the United States department of commerce from the first day of January of the preceding calendar year to the last day of December of the preceding calendar year;

(ii) Multiply that percentage increase by the total income threshold or reduction amount for the current tax year, as applicable;

(iii) Add the resulting product to the total income threshold or the reduction amount, as

applicable, for the current tax year;

(iv) Round the resulting sum to the nearest multiple of one hundred dollars.

The commissioner shall certify the amount resulting from each adjustment to each county auditor not later than the first day of December each year. The certified total income threshold amount applies to the following tax year for persons described in division (A)(1)(b)(iii) of this section. The certified reduction amount applies to the following tax year. The commissioner shall not make the applicable adjustment in any calendar year in which the amount resulting from the adjustment would be less than the total income threshold or the reduction amount for the current tax year.

(2)(a) Real property taxes on a homestead owned and occupied, or a homestead in a housing cooperative occupied, by a disabled veteran shall be reduced for each year for which an application for the reduction has been approved. The reduction shall equal the product obtained by multiplying fifty thousand dollars of the true value of the property in money, as adjusted under division (A)(1)(d) of this section, by the amounts described in divisions (A)(1)(c)(ii) to (iv) of this section. The reduction is in lieu of any reduction under section 323.158 of the Revised Code or division (A)(1), (2)(b), or (3) of this section. The reduction applies to only one homestead owned and occupied by a disabled veteran.

(b) Real property taxes on a homestead owned and occupied, or a homestead in a housing cooperative occupied, by the surviving spouse of a disabled veteran shall be reduced for each year an application for exemption is approved. The reduction shall equal to the amount of the reduction authorized under division (A)(2)(a) of this section.

The reduction is in lieu of any reduction under section 323.158 of the Revised Code or division (A)(1), (2)(a), or (3) of this section. The reduction applies to only one homestead owned and occupied by the surviving spouse of a disabled veteran. A homestead qualifies for a reduction in taxes under division (A)(2)(b) of this section beginning in one of the following tax years:

(i) For a surviving spouse described in division (L)(1) of section 323.151 of the Revised Code, the year the disabled veteran dies;

(ii) For a surviving spouse described in division (L)(2) of section 323.151 of the Revised Code, the first year on the first day of January of which the total disability rating described in division (F) of that section has been received for the deceased spouse.

In either case, the reduction shall continue through the tax year in which the surviving spouse dies or remarries.

(3) Real property taxes on a homestead owned and occupied, or a homestead in a housing cooperative occupied, by the surviving spouse of a public service officer killed in the line of duty shall be reduced for each year for which an application for the reduction has been approved. The reduction shall equal the product obtained by multiplying fifty thousand dollars of the true value of the property in money, as adjusted under division (A)(1)(d) of this section, by the amounts described in divisions (A)(1)(c)(ii) to (iv) of this section. The reduction is in lieu of any reduction under

section 323.158 of the Revised Code or division (A)(1) or (2) of this section. The reduction applies to only one homestead owned and occupied by such a surviving spouse. A homestead qualifies for a reduction in taxes under division (A)(3) of this section for the tax year in which the public service officer dies through the tax year in which the surviving spouse dies or remarries. *RM*

(B)(1) As used in division (B) of this section, "qualifying levy" has the same meaning as in section 319.302 of the Revised Code.

(2) To provide a partial exemption, real property taxes on any homestead, and manufactured home taxes on any manufactured or mobile home on which a manufactured home tax is assessed pursuant to division (D)(2) of section 4503.06 of the Revised Code, shall be reduced for each year for which an application for the reduction has been approved. The amount of the reduction shall equal two and one-half per cent of the amount of taxes to be levied by qualifying levies on the homestead or the manufactured or mobile home after applying section 319.301 of the Revised Code.

~~For the purposes of this division, "qualifying levy" has the same meaning as in section 319.302 of the Revised Code.~~ *RM*

(3) A board of county commissioners, by resolution, may authorize a partial exemption from the real property taxes or manufactured home taxes on any property or manufactured or mobile home that receives the partial exemption under division (B)(2) of this section. The resolution shall specify the amount of the partial exemption, which may equal up to two and one-half per cent of the amount of taxes to be levied by qualifying levies on the property or home after applying section 319.301 of the Revised Code. The partial exemption shall be applied concurrently with the partial exemption under division (B)(2) of this section, and no application shall be required under section 323.153 of the Revised Code to obtain the partial exemption authorized pursuant to this section.

The board shall certify a copy of the resolution, or a copy of any resolution repealing the partial exemption's authorization, to the county auditor and tax commissioner within thirty days after its adoption. If the resolution is adopted on or before the first day of July of a tax year, the partial exemption shall first apply or cease to apply, in the case of real property taxes, to that tax year or, in the case of manufactured home taxes, the following tax year. If the resolution is adopted after the first day of July of a tax year, the partial exemption shall first apply or cease to apply, in the case of real property taxes, to the following tax year or, in the case of manufactured home taxes, the second succeeding tax year.

(C) The reductions granted by this section do not apply to special assessments or respread of assessments levied against the homestead, and if there is a transfer of ownership subsequent to the filing of an application for a reduction in taxes, such reductions are not forfeited for such year by virtue of such transfer.

(D) The reductions in taxable value referred to in this section shall be applied solely as a factor for the purpose of computing the reduction of taxes under this section and shall not affect the total value of property in any subdivision or taxing district as listed and assessed for taxation on the tax lists and duplicates, or any direct or indirect limitations on indebtedness of a subdivision or

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taxing district. If after application of sections 5705.31 and 5705.32 of the Revised Code, including the allocation of all levies within the ten-mill limitation to debt charges to the extent therein provided, there would be insufficient funds for payment of debt charges not provided for by levies in excess of the ten-mill limitation, the reduction of taxes provided for in sections 323.151 to 323.159 of the Revised Code shall be proportionately adjusted to the extent necessary to provide such funds from levies within the ten-mill limitation.

(E) No reduction shall be made on the taxes due on the homestead of any person convicted of violating division (D) or (E) of section 323.153 of the Revised Code for a period of three years following the conviction.

Sec. 323.153. (A) To obtain a reduction in real property taxes under division (A) or ~~(B)~~(B) (2) of section 323.152 of the Revised Code or in manufactured home taxes under division ~~(B)~~(B) (2) of section 323.152 of the Revised Code, the owner shall file an application with the county auditor of the county in which the owner's homestead is located.

To obtain a reduction in real property taxes under division (A) of section 323.152 of the Revised Code, the occupant of a homestead in a housing cooperative shall file an application with the nonprofit corporation that owns and operates the housing cooperative, in accordance with this paragraph. Not later than the first day of March each year, the corporation shall obtain applications from the county auditor's office and provide one to each new occupant. Not later than the first day of May, any occupant who may be eligible for a reduction in taxes under division (A) of section 323.152 of the Revised Code shall submit the completed application to the corporation. Not later than the fifteenth day of May, the corporation shall file all completed applications, and the information required by division (B) of section 323.159 of the Revised Code, with the county auditor of the county in which the occupants' homesteads are located. Continuing applications shall be furnished to an occupant in the manner provided in division (C)(4) of this section.

(1) An application for reduction based upon a physical disability shall be accompanied by a certificate signed by a physician, and an application for reduction based upon a mental disability shall be accompanied by a certificate signed by a physician or psychologist licensed to practice in this state, attesting to the fact that the applicant is permanently and totally disabled. The certificate shall be in a form that the tax commissioner requires and shall include the definition of permanently and totally disabled as set forth in section 323.151 of the Revised Code. An application for reduction based upon a disability certified as permanent and total by a state or federal agency having the function of so classifying persons shall be accompanied by a certificate from that agency.

An application by a disabled veteran or the surviving spouse of a disabled veteran for the reduction under division (A)(2)(a) or (b) of section 323.152 of the Revised Code shall be accompanied by a letter or other written confirmation from the United States department of veterans affairs, or its predecessor or successor agency, showing that the veteran qualifies as a disabled veteran.

An application by the surviving spouse of a public service officer killed in the line of duty

for the reduction under division (A)(3) of section 323.152 of the Revised Code shall be accompanied by a letter or other written confirmation from an employee or officer of the board of trustees of a retirement or pension fund in this state or another state or from the chief or other chief executive of the department, agency, or other employer for which the public service officer served when killed in the line of duty affirming that the public service officer was killed in the line of duty.

An application for a reduction under division (A) of section 323.152 of the Revised Code constitutes a continuing application for a reduction in taxes for each year in which the dwelling is the applicant's homestead.

(2) An application for a reduction in taxes under division ~~(B)~~(B)(2) of section 323.152 of the Revised Code shall be filed only if the homestead or manufactured or mobile home was transferred in the preceding year or did not qualify for and receive the reduction in taxes under that division for the preceding tax year. The application for homesteads transferred in the preceding year shall be incorporated into any form used by the county auditor to administer the tax law in respect to the conveyance of real property pursuant to section 319.20 of the Revised Code or of used manufactured homes or used mobile homes as defined in section 5739.0210 of the Revised Code. The owner of a manufactured or mobile home who has elected under division (D)(4) of section 4503.06 of the Revised Code to be taxed under division (D)(2) of that section for the ensuing year may file the application at the time of making that election. The application shall contain a statement that failure by the applicant to affirm on the application that the dwelling on the property conveyed is the applicant's homestead prohibits the owner from receiving the reduction in taxes until a proper application is filed within the period prescribed by division (A)(3) of this section. Such an application constitutes a continuing application for a reduction in taxes for each year in which the dwelling is the applicant's homestead.

(3) Failure to receive a new application filed under division (A)(1) or (2) or notification under division (C) of this section after an application for reduction has been approved is prima-facie evidence that the original applicant is entitled to the reduction in taxes calculated on the basis of the information contained in the original application. The original application and any subsequent application, including any late application, shall be in the form of a signed statement and shall be filed on or before the thirty-first day of December of the year for which the reduction is sought. The original application and any subsequent application for a reduction in manufactured home taxes shall be filed in the year preceding the year for which the reduction is sought. The statement shall be on a form, devised and supplied by the tax commissioner, which shall require no more information than is necessary to establish the applicant's eligibility for the reduction in taxes and the amount of the reduction, and, except for homesteads that are units in a housing cooperative, shall include an affirmation by the applicant that ownership of the homestead was not acquired from a person, other than the applicant's spouse, related to the owner by consanguinity or affinity for the purpose of qualifying for the real property or manufactured home tax reduction provided for in division (A) or ~~(B)~~(B)(2) of section 323.152 of the Revised Code. The form shall contain a statement that

conviction of willfully falsifying information to obtain a reduction in taxes or failing to comply with division (C) of this section results in the revocation of the right to the reduction for a period of three years. In the case of an application for a reduction in taxes for persons described in division (A)(1)(b)(iii) of section 323.152 of the Revised Code, the form shall contain a statement that signing the application constitutes a delegation of authority by the applicant to the tax commissioner or the county auditor, individually or in consultation with each other, to examine any tax or financial records relating to the income of the applicant as stated on the application for the purpose of determining eligibility for the exemption or a possible violation of division (D) or (E) of this section.

(B) A late application for a tax reduction for the year preceding the year in which an original application is filed, or for a reduction in manufactured home taxes for the year in which an original application is filed, may be filed with the original application. If the county auditor determines the information contained in the late application is correct, the auditor shall determine the amount of the reduction in taxes to which the applicant would have been entitled for the preceding tax year had the applicant's application been timely filed and approved in that year.

The amount of such reduction shall be treated by the auditor as an overpayment of taxes by the applicant and shall be refunded in the manner prescribed in section 5715.22 of the Revised Code for making refunds of overpayments. The county auditor shall certify the total amount of the reductions in taxes made in the current year under this division to the tax commissioner, who shall treat the full amount thereof as a reduction in taxes for the preceding tax year and shall make reimbursement to the county therefor in the manner prescribed by section 323.156 of the Revised Code, from money appropriated for that purpose.

(C)(1) If, in any year after an application has been filed under division (A)(1) or (2) of this section, the owner does not qualify for a reduction in taxes on the homestead or on the manufactured or mobile home set forth on such application, the owner shall notify the county auditor that the owner is not qualified for a reduction in taxes.

(2) If, in any year after an application has been filed under division (A)(1) of this section, the occupant of a homestead in a housing cooperative does not qualify for a reduction in taxes on the homestead, the occupant shall notify the county auditor that the occupant is not qualified for a reduction in taxes or file a new application under division (A)(1) of this section.

(3) If the county auditor or county treasurer discovers that an owner of property or occupant of a homestead in a housing cooperative not entitled to the reduction in taxes under division (A) or ~~(B)~~(B)(2) of section 323.152 of the Revised Code failed to notify the county auditor as required by division (C)(1) or (2) of this section, a charge shall be imposed against the property in the amount by which taxes were reduced under that division for each tax year the county auditor ascertains that the property was not entitled to the reduction and was owned by the current owner or, in the case of a homestead in a housing cooperative, occupied by the current occupant. Interest shall accrue in the manner prescribed by division (B) of section 323.121 or division (G)(2) of section 4503.06 of the Revised Code on the amount by which taxes were reduced for each such tax year as if the reduction

became delinquent taxes at the close of the last day the second installment of taxes for that tax year could be paid without penalty. The county auditor shall notify the owner or occupant, by ordinary mail, of the charge, of the owner's or occupant's right to appeal the charge, and of the manner in which the owner or occupant may appeal. The owner or occupant may appeal the imposition of the charge and interest by filing an appeal with the county board of revision not later than the last day prescribed for payment of real and public utility property taxes under section 323.12 of the Revised Code following receipt of the notice and occurring at least ninety days after receipt of the notice. The appeal shall be treated in the same manner as a complaint relating to the valuation or assessment of real property under Chapter 5715. of the Revised Code. The charge and any interest shall be collected as other delinquent taxes.

(4) Each year during January, the county auditor shall furnish by ordinary mail a continuing application to each person receiving a reduction under division (A) of section 323.152 of the Revised Code. The continuing application shall be used to report changes in total income, ownership, occupancy, disability, and other information earlier furnished the auditor relative to the reduction in taxes on the property. The continuing application shall be returned to the auditor not later than the thirty-first day of December; provided, that if such changes do not affect the status of the homestead exemption or the amount of the reduction to which the owner is entitled under division (A) of section 323.152 of the Revised Code or to which the occupant is entitled under section 323.159 of the Revised Code, the application does not need to be returned.

(5) Each year during February, the county auditor, except as otherwise provided in this paragraph, shall furnish by ordinary mail an original application to the owner, as of the first day of January of that year, of a homestead or a manufactured or mobile home that transferred during the preceding calendar year and that qualified for and received a reduction in taxes under division ~~(B)~~ (B)(2) of section 323.152 of the Revised Code for the preceding tax year. In order to receive the reduction under that division, the owner shall file the application with the county auditor not later than the thirty-first day of December. If the application is not timely filed, the auditor shall not grant a reduction in taxes for the homestead for the current year, and shall notify the owner that the reduction in taxes has not been granted, in the same manner prescribed under section 323.154 of the Revised Code for notification of denial of an application. Failure of an owner to receive an application does not excuse the failure of the owner to file an original application. The county auditor is not required to furnish an application under this paragraph for any homestead for which application has previously been made on a form incorporated into any form used by the county auditor to administer the tax law in respect to the conveyance of real property or of used manufactured homes or used mobile homes, and an owner who previously has applied on such a form is not required to return an application furnished under this paragraph.

(D) No person shall knowingly make a false statement for the purpose of obtaining a reduction in the person's real property or manufactured home taxes under section 323.152 of the Revised Code.

(E) No person shall knowingly fail to notify the county auditor of changes required by division (C) of this section that have the effect of maintaining or securing a reduction in taxes under section 323.152 of the Revised Code.

(F) No person shall knowingly make a false statement or certification attesting to any person's physical or mental condition for purposes of qualifying such person for tax relief pursuant to sections 323.151 to 323.159 of the Revised Code.

Sec. 323.155. The tax bill prescribed under section 323.131 of the Revised Code shall indicate the net amount of taxes due following the reductions in taxes under sections 319.301, 319.302, 319.304, 323.152, and 323.16 of the Revised Code.

Any reduction in taxes under section 323.152 of the Revised Code shall be disregarded as income or resources in determining eligibility for any program or calculating any payment under Title LI of the Revised Code.

Sec. 323.156. (A) Within thirty days after a settlement of taxes under divisions (A) and (C) of section 321.24 of the Revised Code, the county treasurer shall certify to the tax commissioner one-half of the total amount of taxes on real property that were reduced pursuant to divisions (A) and (B)(2) of section 323.152 of the Revised Code for the preceding tax year. The commissioner, within thirty days of the receipt of such certifications, shall provide for payment to the county treasurer, from the general revenue fund, of the amount certified, which shall be credited upon receipt to the county's undivided income tax fund, and an amount equal to two per cent of the amount by which taxes were reduced, which shall be credited upon receipt to the county general fund as a payment to the county auditor and treasurer for the costs of administering the exemption provided under sections 323.151 to 323.159 of the Revised Code.

(B) On or before the second Monday in September of each year, the county treasurer shall certify to the tax commissioner the total amount by which the manufactured home taxes levied in that year were reduced pursuant to division ~~(B)~~(B)(2) of section 323.152 of the Revised Code, as evidenced by the certificates of reduction and the tax duplicate certified to the county treasurer by the county auditor. The commissioner, within ninety days after the receipt of such certifications, shall provide for payment to the county treasurer, from the general revenue fund, of the amount certified, which shall be credited upon receipt to the county's undivided income tax fund, and an amount equal to two per cent of the amount by which taxes were reduced, which shall be credited upon receipt to the county general fund as a payment to the county auditor and treasurer for the costs of administering the exemption provided under sections 323.151 to 323.159 of the Revised Code.

(C) Immediately upon receipt of funds into the county undivided income tax fund under this section, the auditor shall distribute the full amount thereof among the taxing districts in the county as though the total had been paid as taxes by each person for whom taxes were reduced under sections 323.151 to 323.159 of the Revised Code.

Sec. 323.158. (A) As used in this section, "qualifying county" means a county to which both of the following apply:

(1) At least one major league professional athletic team plays its home schedule in the county for the season beginning in 1996;

(2) The majority of the electors of the county, voting at an election held in 1996, approved a referendum on a resolution of the board of county commissioners levying a sales and use tax under sections 5739.026 and 5741.023 of the Revised Code.

(B) On or before December 31, 1996, the board of county commissioners of a qualifying county may adopt a resolution under this section. The resolution shall grant a partial real property tax exemption to each homestead in the county that also receives the tax reduction under division ~~(B)~~(B)(2) of section 323.152 of the Revised Code. The partial exemption shall take the form of the reduction by a specified percentage each year of the real property taxes on the homestead. The resolution shall specify the percentage, which may be any amount. The board may include in the resolution a condition that the partial exemption will apply only upon the receipt by the county of additional revenue from a source specified in the resolution. The resolution shall specify the tax year in which the partial exemption first applies, which may be the tax year in which the resolution takes effect as long as the resolution takes effect before the county auditor certifies the tax duplicate of real and public utility property for that tax year to the county treasurer. Upon adopting the resolution, the board shall certify copies of it to the county auditor and the tax commissioner.

(C) After complying with sections 319.301, 319.302, 319.304, and 323.152 of the Revised Code, the county auditor shall reduce the remaining sum to be levied against a homestead by the percentage called for in the resolution adopted under division (B) of this section. The auditor shall certify the amount of taxes remaining after the reduction to the county treasurer for collection as the real property taxes charged and payable on the homestead.

(D) For each tax year, the county auditor shall certify to the board of county commissioners the total amount by which real property taxes were reduced under this section. At the time of each semi-annual settlement of real property taxes between the county auditor and county treasurer, the board of county commissioners shall pay to the auditor one-half of that total amount. Upon receipt of the payment, the county auditor shall distribute it among the various taxing districts in the county as if it had been levied, collected, and settled as real property taxes. The board of county commissioners shall make the payment from the county general fund or from any other county revenue that may be used for that purpose. In making the payment, the board may use revenue from taxes levied by the county to provide additional general revenue under sections 5739.021 and 5741.021 of the Revised Code or to provide additional revenue for the county general fund under sections 5739.026 and 5741.023 of the Revised Code.

(E) The partial exemption under this section shall not directly or indirectly affect the determination of the principal amount of notes that may be issued in anticipation of a tax levy or the amount of securities that may be issued for any permanent improvements authorized in conjunction with a tax levy.

(F) At any time, the board of county commissioners may adopt a resolution amending or

repealing the partial exemption granted under this section. Upon adopting a resolution amending or repealing the partial exemption, the board shall certify copies of it to the county auditor and the tax commissioner. The resolution shall specify the tax year in which the amendment or repeal first applies, which may be the tax year in which the resolution takes effect as long as the resolution takes effect before the county auditor certifies the tax duplicate of real and public utility property for that tax year to the county treasurer.

(G) If a person files a late application for a tax reduction under division ~~(B)~~(B)(2) of section 323.152 of the Revised Code for the preceding year, and is granted the reduction, the person also shall receive the reduction under this section for the preceding year. The county auditor shall credit the amount of the reduction against the person's current year taxes, and shall include the amount of the reduction in the amount certified to the board of county commissioners under division (D) of this section.

Sec. 323.611. (A) At the request of the county treasurer, a board of county commissioners may enter into a contract with any financial institution under which the financial institution, in accordance with the terms of the contract, receives real property and manufactured home tax payments at a post office box, opens the mail delivered to that box, processes the checks and other payments received in such mail and deposits them into the treasurer's account, and provides the county treasurer daily receipt information with respect to such payments. The contract shall not be entered into unless:

~~(A) There is attached to the contract a certification by the auditor of state that the financial institution and the treasurer have given assurances satisfactory to the auditor of state that the records of the financial institution, to the extent that they relate to tax payments covered by the contract, shall be subject to audit by the auditor of state to the same extent as if the services for which the financial institution has agreed to perform were being performed by the treasurer;~~

~~(B)(1)~~ The contract is awarded in accordance with sections 307.86 to 307.92 of the Revised Code;

~~(C)(2)~~ The treasurer's surety bond includes within its coverage any loss that might occur as the result of the contract;

~~(D)(3)~~ The provisions of the contract do not conflict with accounting and reporting requirements prescribed by the auditor of state.

(B) The records of the financial institution are subject to examination by the auditor of state to the same extent as if the services that the financial institution has agreed to perform were being performed by the treasurer of state.

Sec. 325.18. (A) The salary amounts under sections 325.06 and 325.11 of the Revised Code shall be increased as follows:

(1) Beginning in calendar year 2020 and in each calendar year thereafter through calendar year 2028~~2025, the salary amounts under sections 325.06 and 325.11 of the Revised Code shall be increased by one and three-quarters per cent;~~

(2) Beginning in calendar year 2026 and in each calendar year thereafter through calendar year 2029, by five per cent.

(B) The salary amounts under sections 325.03, 325.04, 325.08, 325.09, 325.10, 325.14, and 325.15 of the Revised Code shall be increased as follows:

(1) Beginning in calendar year 2021 and in each calendar year thereafter through calendar year 2028~~2025, the salary amounts under sections 325.03, 325.04, 325.08, 325.09, 325.10, 325.14, and 325.15 of the Revised Code shall be increased by one and three-quarters per cent;~~

(2) Beginning in calendar year 2026 and in each calendar year thereafter through calendar year 2029, by five per cent.

(C) Notwithstanding this section and sections 325.06, 325.11, 325.14, and 325.15 of the Revised Code, when computing a salary for any elected county officer under any of those sections, if the population range for the class under which the officer is to be compensated is not the same as the population range for that class for any other such elected county office, the class at which the officer's salary is determined shall be the highest class at which any officer from that same county is compensated under the population range applicable to that officer.

Sec. 325.25. ~~Upon (A) Subject to division (B) of this section, upon~~ notifying the board of county commissioners, any appointing authority of a county office, department, commission, board, or body, or of a common pleas court, county court, or county-operated municipal court as defined in section 1901.03 of the Revised Code, may establish a program to recognize outstanding employee performance. The program may include, but is not limited to, cash awards, additional paid leave, or other additional benefits as the appointing authority considers appropriate, ~~so long as the~~.

(B)(1) The costs of the program do shall not exceed the total amount of compensation fixed by the board of county commissioners for the office, department, commission, board, or body or for the common pleas court, county court, or county-operated municipal court.

(2) Unless authorized in writing by the board of county commissioners, the total amount of cash awards shall not exceed, per employee in any calendar year, ten per cent of the compensation the employee receives that calendar year.

Sec. 340.01. (A) As used in this chapter:

(1) "Addiction," "addiction services," "alcohol and drug addiction services," "alcohol use disorder," "certifiable services and supports," "community addiction services provider," "community mental health services provider," "drug addiction," "gambling addiction services," "included opioid and co-occurring drug addiction services and recovery supports," "mental health services," "mental illness," "recovery housing residence," and "recovery supports" have the same meanings as in section 5119.01 of the Revised Code.

(2) "Medication-assisted treatment" means alcohol and drug addiction services that are accompanied by medication approved by the United States food and drug administration for the treatment of alcohol use disorder or drug addiction, prevention of relapse, or both.

(B) An alcohol, drug addiction, and mental health service district shall be established in any

county or combination of counties having a population of at least fifty thousand. With the approval of the director of ~~mental-behavioral health and addiction services~~, any county or combination of counties having a population of less than fifty thousand may establish such a district. Districts comprising more than one county shall be known as joint-county districts.

The board of county commissioners of any county participating in a joint-county district may submit a resolution requesting withdrawal from the district together with a comprehensive plan or plans that are in compliance with rules adopted by the director of ~~mental-behavioral health and addiction services~~ under section 5119.22 of the Revised Code to the board of alcohol, drug addiction, and mental health services, to the boards of county commissioners of each county in the district, and to the director. The plan or plans shall include all of the following: proposed bylaws for the operation of the newly established district; a list of potential board members; a list of the behavioral health services available in the newly established district, including inpatient, outpatient, prevention, and housing services; equitable adjustment and division of all services, assets, property, debts, and obligations of the former joint-county district; a plan ensuring no disruption in behavioral health services in the newly established district; and provision for the employment of an executive director of the newly established district.

The director shall approve the plan not later than one year after the date the resolution was adopted by the board of county commissioners. No county participating in a joint-county district may withdraw from the district without the consent of the director of ~~mental-behavioral health and addiction services~~ nor earlier than one year after the submission of such resolution unless all of the participating counties agree to an earlier withdrawal.

Any county withdrawing from a joint-county district shall continue to have levied against its tax list and duplicate any tax levied by the district during the period in which the county was a member of the district until such time as the levy expires or is renewed or replaced.

(C) For any tax levied under section 5705.19 of the Revised Code by a board of a joint-county district formed on or after April 3, 2023, revenue from the tax shall only be expended for the benefit of the residents of the county from which the revenue is derived. For the purpose of this division, a joint-county district is not formed by virtue of a county joining or withdrawing from a district or if a joint-county service district merges with another joint-county district.

Sec. 340.011. (A) This chapter shall be interpreted to accomplish all of the following:

(1) Establish a unified system of treatment for persons with mental illnesses and persons with addictions;

(2) Establish a community support system available for every alcohol, drug addiction, and mental health service district;

(3) Protect the personal liberty of persons with mental illnesses so that they may be treated in the least restrictive environment;

(4) Encourage the development of high quality, cost effective, and comprehensive services, including culturally sensitive services;

(5) Foster the development of comprehensive community mental health services, based on recognized local needs, especially for persons with severe mental disabilities;

(6) Ensure that services provided meet minimum standards established by the director of mental-behavioral health and addiction services;

(7) Promote the delivery of high quality and cost-effective addiction and mental health services;

(8) Promote the participation of persons receiving mental health services and addiction services in the planning, delivery, and evaluation of these services.

(B) Nothing in Chapter 340., 5119., or 5122. of the Revised Code shall be construed as requiring a board of county commissioners to provide resources beyond the total amount set forth in a budget and list of addiction services, mental health services, and recovery supports required by section 340.08 of the Revised Code and approved by the department of mental-behavioral health and addiction services under section 5119.22 of the Revised Code.

Sec. 340.02. (A) For each alcohol, drug addiction, and mental health service district, there shall be appointed a board of alcohol, drug addiction, and mental health services. As provided in this section, the board shall consist of eighteen members, fifteen members, fourteen members, twelve members, or nine members.

In a single-county district, the size of the board shall be determined by the board of county commissioners representing the county that constitutes the district. In a joint-county district, the size of the board shall be determined jointly by all of the boards of county commissioners representing the counties that constitute the district.

The determination of board size shall be made by selecting one of the options described in division (B) of this section. After an option is selected and implemented, a subsequent determination of board size may be made, except that subsequent determinations shall not occur more frequently than once every four calendar years.

If a selected option would result in a change in board size, before the option may be implemented the board of county commissioners or boards of county commissioners, as the case may be, shall send a representative to a meeting of the board of alcohol, drug addiction, and mental health services to solicit feedback about the matter. After considering any feedback received, the board or boards of county commissioners may proceed with implementing the change in board size. If the change results in a reduction of board members, the reduction shall be implemented by not filling vacancies as they occur.

To implement a selected option that would result in the establishment of a new board of alcohol, drug addiction, and mental health services or in a change in size of an existing board, the board or boards of county commissioners, as the case may be, shall adopt a resolution specifying the board size that has been selected. The board or boards of county commissioners also shall notify the department of mental-behavioral health and addiction services of the board size that has been selected.

(B)(1) In the case of a board of alcohol, drug addiction, and mental health services that is established on or after ~~the effective date of this amendment~~ October 3, 2023, any of the following options may be selected for purposes of division (A) of this section:

- (a) To establish the board as an eighteen-member board;
- (b) To establish the board as a fifteen-member board;
- (c) To establish the board as a fourteen-member board;
- (d) To establish the board as a twelve-member board;
- (e) To establish the board as a nine-member board;

(f) To change the board's size after it has been established by selecting a number of members that is eighteen, fifteen, fourteen, twelve, or nine, as the case may be.

(2) In the case of a board of alcohol, drug addiction, and mental health services that existed immediately prior to ~~the effective date of this amendment~~ October 3, 2023, either of the following options may be selected for purposes of division (A) of this section:

(a) To continue the board's operation as an eighteen-member or fourteen-member board, as a board of that size was authorized prior to ~~the effective date of this amendment~~ October 3, 2023, in which case no further action is required;

(b) To change the board's size by selecting a number of members that is eighteen, fifteen, fourteen, twelve, or nine as the case may be.

(C) All members shall be residents of the service district. The membership shall, as nearly as possible, reflect the composition of the population of the service district as to race and sex.

The director of ~~mental-behavioral health and addiction services~~ shall appoint one-third of the members of the board and the board of county commissioners shall appoint two-thirds of the members. In a joint-county district, the board of county commissioners of each participating county shall appoint members in as nearly as possible the same proportion as that county's population bears to the total population of the district, except that at least one member shall be appointed from each participating county.

The director of ~~mental-behavioral health and addiction services~~ shall ensure that at least one member of the board is a clinician with experience in the delivery of mental health services, at least one member of the board is a person who has received or is receiving mental health services, at least one member of the board is a parent or other relative of such a person, at least one member of the board is a clinician with experience in the delivery of addiction services, at least one member of the board is a person who has received or is receiving addiction services, and at least one member of the board is a parent or other relative of such a person. A single member who meets both qualifications may fulfill the requirement for a clinician with experience in the delivery of mental health services and a clinician with experience in the delivery of addiction services.

No member or employee of a board of alcohol, drug addiction, and mental health services shall serve as a member of the board of any provider with which the board of alcohol, drug addiction, and mental health services has entered into a contract for the provision of services or

facilities. No member of a board of alcohol, drug addiction, and mental health services shall be an employee of any provider with which the board has entered into a contract for the provision of services or facilities. No person shall be an employee of a board and such a provider unless the board and provider both agree in writing.

No person shall serve as a member of the board of alcohol, drug addiction, and mental health services whose spouse, child, parent, brother, sister, grandchild, stepparent, stepchild, stepbrother, stepsister, father-in-law, mother-in-law, son-in-law, daughter-in-law, brother-in-law, or sister-in-law serves as a member of the board of any provider with which the board of alcohol, drug addiction, and mental health services has entered into a contract for the provision of services or facilities. No person shall serve as a member or employee of the board whose spouse, child, parent, brother, sister, stepparent, stepchild, stepbrother, stepsister, father-in-law, mother-in-law, son-in-law, daughter-in-law, brother-in-law, or sister-in-law serves as a county commissioner of a county or counties in the alcohol, drug addiction, and mental health service district.

Each year each board member shall attend at least one inservice training session provided or approved by the department of ~~mental-behavioral health and addiction services~~.

Each member shall be appointed for a term of four years, commencing the first day of July, except that when a board is established on or after ~~the effective date of this amendment~~ October 3, 2023, the initial appointments shall be staggered among the members as equally as possible with terms of two years, three years, and four years.

No member shall serve more than two consecutive four-year terms under the same appointing authority. A member may serve for three consecutive terms under the same appointing authority only if one of the terms is for less than two years. A member who has served two consecutive four-year terms or three consecutive terms totaling less than ten years is eligible for reappointment by the same appointing authority one year following the end of the second or third term, respectively.

When a vacancy occurs, appointment for the expired or unexpired term shall be made in the same manner as an original appointment. The board shall notify the appointing authority either by certified mail or, if the board has record of an internet identifier of record associated with the authority, by ordinary mail and by that internet identifier of record of any vacancy and shall fill the vacancy within sixty days following that notice. As used in this paragraph, "internet identifier of record" has the same meaning as in section 9.312 of the Revised Code.

Any member of the board may be removed from office by the appointing authority at will. Before a member may be removed at will, the member shall be informed in writing of the proposed removal and afforded an opportunity for a public hearing. Upon the absence of a member within one year from either four board meetings or from two board meetings without prior notice, the board shall notify the appointing authority, which may vacate the appointment and appoint another person to complete the member's term.

Members of the board shall serve without compensation, but shall be reimbursed for actual

and necessary expenses incurred in the performance of their official duties, as defined by rules of the department of ~~mental-behavioral health and addiction services~~.

Sec. 340.021. (A) In an alcohol, drug addiction, and mental health service district where the board of county commissioners has established an alcohol and drug addiction services board, the community mental health board established under former section 340.02 of the Revised Code shall serve as the entity responsible for providing mental health services in the county. A community mental health board has all the powers, duties, and obligations of a board of alcohol, drug addiction, and mental health services with regard to mental health services. An alcohol and drug addiction services board has all the powers, duties, and obligations of a board of alcohol, drug addiction, and mental health services with regard to addiction services. Any provision of the Revised Code that refers to a board of alcohol, drug addiction, and mental health services with regard to mental health services also refers to a community mental health board and any provision that refers to a board of alcohol, drug addiction, and mental health services with regard to alcohol and drug addiction services also refers to an alcohol and drug addiction services board.

An alcohol and drug addiction services board shall consist of eighteen members or fourteen members, at the election of the board. Not later than January 1, 2014, each alcohol and drug addiction services board shall notify the department of ~~mental-behavioral health and addiction services~~ of its election to operate as an eighteen-member board or to operate as a fourteen-member board. The election shall be final. Failure to provide notice of its election to the department on or before January 1, 2014, shall constitute an election to continue to operate as an eighteen-member board. If an existing board provides timely notice of its election to operate as a fourteen-member board, the number of board members may decline from eighteen to fourteen by attrition as current members' terms expire. However, the composition of the board must reflect the requirements set forth in this section and in applicable provisions of section 340.02 of the Revised Code for fourteen-member boards. For boards operating as eighteen-member boards, six members shall be appointed by the director of ~~mental-behavioral health and addiction services~~ and twelve members shall be appointed by the board of county commissioners. The director of ~~mental-behavioral health and addiction services~~ shall ensure that at least one member of the board is a person who has received or is receiving services for alcohol, drug, or gambling addiction, at least one member is a parent or relative of such a person, and at least one member is a clinician with experience in the delivery of addiction services. The membership of the board shall, as nearly as possible, reflect the composition of the population of the service district as to race and sex. Members shall be residents of the service district and shall be interested in alcohol, drug, or gambling addiction services. Requirements for membership, including prohibitions against certain family and business relationships, and terms of office shall be the same as those for members of boards of alcohol, drug addiction, and mental health services.

A community mental health board shall consist of eighteen members or fourteen members, at the election of the board. Not later than January 1, 2014, each community mental health board

shall notify the department of ~~mental-behavioral health and addiction services~~ of its election to operate as an eighteen-member board or to operate as a fourteen-member board. The election shall be final. Failure to provide notice of its election to the department on or before January 1, 2014, shall constitute an election to continue to operate as an eighteen-member board. If an existing board provides timely notice of its election to operate as a fourteen-member board, the number of board members may decline from eighteen to fourteen by attrition as current members' terms expire. However, the composition of the board must reflect the requirements set forth in this section and in applicable provisions of section 340.02 of the Revised Code for fourteen-member boards. For boards operating as eighteen-member boards, six members shall be appointed by the director of ~~mental-behavioral health and addiction services~~ and twelve members shall be appointed by the board of county commissioners. The director of ~~mental-behavioral health and addiction services~~ shall ensure that at least one member of the board is a person who has received or is receiving mental health services, at least one member is a parent or relative of such a person, and at least one member is a clinician with experience in the delivery of mental health services. The membership of the board as nearly as possible shall reflect the composition of the population of the service district as to race and sex. Members shall be residents of the service district and shall be interested in mental health services. Requirements for membership, including prohibitions against certain family and business relationships, and terms of office shall be the same as those for members of boards of alcohol, drug addiction, and mental health services.

(B)(1) If a board of county commissioners subject to division (A) of this section did not adopt a final resolution providing for a board of alcohol, drug addiction, and mental health services on or before July 1, 2007, the board of county commissioners may establish a board of alcohol, drug addiction, and mental health services on or after September 23, 2008. To establish the board, the board of county commissioners shall adopt a resolution providing for the board's establishment. The composition of the board, the procedures for appointing members, and all other matters related to the board and its members are subject to section 340.02 of the Revised Code, with the following exceptions:

(a) For initial appointments to the board, the county's community mental health board and alcohol and drug addiction services board shall jointly recommend members of those boards for reappointment and shall submit the recommendations to the board of county commissioners and the director of ~~mental-behavioral health and addiction services~~.

(b) The appointing authorities shall appoint the initial members from among the members jointly recommended under division (B)(1)(a) of this section unless the appointment is otherwise prohibited by law.

(2) If a board of alcohol, drug addiction, and mental health services is established pursuant to division (B)(1) of this section, the board has the same rights, privileges, immunities, powers, and duties that were possessed by the county's community mental health board and alcohol and drug addiction services board. When the board is established, all property and obligations of the

community mental health board and alcohol and drug addiction services board shall be transferred to the board of alcohol, drug addiction, and mental health services.

Sec. 340.022. Notwithstanding the procedures established by section 340.02 of the Revised Code for determining the size of a board of alcohol, drug addiction, and mental health services, the size of a board shall be determined in accordance with this section in both of the following circumstances:

(A)(1) If the director of ~~mental-behavioral health and addiction services~~ during the period beginning January 1, 2021, and ending December 31, 2022, grants approval to a board of county commissioners of a county with a population of at least seventy thousand but not more than eighty thousand, according to data from the 2010 federal census, to withdraw from a joint-county alcohol, drug addiction, and mental health service district pursuant to section 340.01 of the Revised Code, the size of the board shall be determined by the board of county commissioners representing the county that constitutes the single-county alcohol, drug addiction, and mental health service district created as a result of the withdrawal. The determination shall be made from among the options that may be selected under division (A)(2) of this section. Once an option is selected, the board of county commissioners shall adopt a resolution specifying the selection that has been made and shall notify the department of ~~mental-behavioral health and addiction services~~. After the resolution is adopted and the department is notified, the determination of size is final.

(2) In the case of a board of alcohol, drug addiction, and mental health services that is established on or after the date the director grants the approval to withdraw described in division (A)(1) of this section, either of the following options may be selected by the board of county commissioners when making the determination required under that division:

- (a) To establish the board as an eighteen-member board;
- (b) To establish the board as a fourteen-member board.

(3) When a board is established on or after September 30, 2021, the initial appointments shall be staggered among the members as equally as possible with terms of two years, three years, and four years.

(B)(1) If a county with a population of at least thirty-five thousand but not more than forty-five thousand, according to data from the 2010 federal census, joins an existing alcohol, drug addiction, and mental health service district during the period beginning on June 30, 2021, and ending June 30, 2023, the existing board of alcohol, drug addiction, and mental health services serving that district may elect to expand its membership to eighteen members if the existing board has fourteen members.

(2) The option to expand the board, as provided in division (B)(1) of this section, is available only during the twelve-month period beginning on the date the county with a population of at least thirty-five thousand but not more than forty-five thousand joins the alcohol, drug addiction, and mental health service district served by the board. The additional members shall be appointed in the manner specified in section 340.02 of the Revised Code.

Sec. 340.03. (A) Subject to rules issued by the director of ~~mental-behavioral health and addiction services~~ after consultation with relevant constituencies as required by division (A)(10) of section 5119.21 of the Revised Code, each board of alcohol, drug addiction, and mental health services shall:

(1) Serve as the community addiction and mental health planning agency for the county or counties under its jurisdiction, and in so doing it shall:

(a) Evaluate the need for facility services, addiction services, mental health services, and recovery supports;

(b) In cooperation with other local and regional planning and funding bodies and with relevant ethnic organizations, evaluate strengths and challenges and set priorities for addiction services, mental health services, and recovery supports. A board shall include treatment and prevention services when setting priorities for addiction services and mental health services. When a board sets priorities for addiction services, the board shall consult with the county commissioners of the counties in the board's service district regarding the services described in section 340.15 of the Revised Code and shall give priority to those services, except that those services shall not have a priority over services provided to pregnant women under programs developed in relation to the mandate established in section 5119.17 of the Revised Code.

(c) In accordance with guidelines issued by the director of ~~mental-behavioral health and addiction services~~ under division (F) of section 5119.22 of the Revised Code, annually develop and submit to the department of ~~mental-behavioral health and addiction services~~ a community addiction and mental health plan that addresses both of the following:

(i) The needs of all residents of the service district currently receiving inpatient services in state-operated hospitals, the needs of other populations as required by state or federal law or programs, and the needs of all children subject to a determination made pursuant to section 121.38 of the Revised Code;

(ii) The department's priorities for facility services, addiction services, mental health services, and recovery supports during the period for which the plan will be in effect. The department shall inform all of the boards of the department's priorities in a timely manner that enables the boards to know the department's priorities before the boards develop and submit the plans.

In alcohol, drug addiction, and mental health service districts that have separate alcohol and drug addiction services and community mental health boards, the alcohol and drug addiction services board shall submit a community addiction plan and the community mental health board shall submit a community mental health plan. Each board shall consult with its counterpart in developing its plan and address the interaction between the local addiction and mental health systems and populations with regard to needs and priorities in developing its plan.

The department shall approve or disapprove the plan, in whole or in part, in accordance with division (G) of section 5119.22 of the Revised Code. Eligibility for state and federal funding shall be

contingent upon an approved plan or relevant part of a plan.

If a board determines that it is necessary to amend an approved plan, the board shall submit a proposed amendment to the director. The director shall approve or disapprove all or part of the amendment in accordance with division (H) of section 5119.22 of the Revised Code.

The board shall operate in accordance with the plan approved by the department.

(d) Promote, arrange, and implement working agreements with social service agencies, both public and private, and with judicial agencies.

(2) Investigate, or request another agency to investigate, any complaint alleging abuse or neglect of any person receiving addiction services, mental health services, or recovery supports from a community addiction services provider or community mental health services provider or alleging abuse or neglect of a resident receiving addiction services or with mental illness or severe mental disability residing in a residential facility licensed under section 5119.34 of the Revised Code. If the investigation substantiates the charge of abuse or neglect, the board shall take whatever action it determines is necessary to correct the situation, including notification of the appropriate authorities. Upon request, the board shall provide information about such investigations to the department.

(3) For the purpose of section 5119.36 of the Revised Code, cooperate with the director of mental behavioral health and addiction services in visiting and evaluating whether the certifiable services and supports of a community addiction services provider or community mental health services provider satisfy the certification standards established by rules adopted under that section. In addition, a board may provide input and recommendations to the department when an application for certification or the renewal of a certification has been submitted by a provider or when a provider is being investigated by the department, if the board, in either of those circumstances, is aware of information that would be beneficial to the department's consideration of the matter.

(4) In accordance with criteria established under division (D) of section 5119.22 of the Revised Code, conduct program audits that review and evaluate the quality, effectiveness, and efficiency of addiction services, mental health services, and recovery supports provided by community addiction services providers and community mental health services providers under contract with the board and submit the board's findings and recommendations to the department of mental behavioral health and addiction services;

(5) In accordance with section 5119.34 of the Revised Code, review an application for a residential facility license and provide to the department of mental behavioral health and addiction services any information about the applicant or facility that the board would like the department to consider in reviewing the application;

(6) Audit, in accordance with rules adopted by the auditor of state pursuant to section 117.20 of the Revised Code, at least annually all programs, addiction services, mental health services, and recovery supports provided under contract with the board. In so doing, the board may contract for or employ the services of private auditors. A copy of the fiscal audit report shall be provided to the director of mental behavioral health and addiction services, the auditor of state, and the county

auditor of each county in the board's district.

(7) Recruit and promote local financial support for addiction services, mental health services, and recovery supports from private and public sources;

(8) In accordance with guidelines issued by the department as necessary to comply with state and federal laws pertaining to financial assistance, approve fee schedules and related charges or adopt a unit cost schedule or other methods of payment for addiction services, mental health services, and recovery supports provided by community addiction services providers and community mental health services providers that have contracted with the board under section 340.036 of the Revised Code;

(9) Submit to the director and the county commissioners of the county or counties served by the board, and make available to the public, an annual report of the addiction services, mental health services, and recovery supports under the jurisdiction of the board, including a fiscal accounting;

(10) Establish a method for evaluating referrals for court-ordered treatment and affidavits filed pursuant to section 5122.11 of the Revised Code in order to assist the probate division of the court of common pleas in determining whether there is probable cause that a respondent is subject to court-ordered treatment and whether alternatives to hospitalization are available and appropriate;

(11) Designate the treatment services, provider, facility, or other placement for each person involuntarily committed to the board pursuant to Chapter 5122. of the Revised Code. The board shall provide the least restrictive and most appropriate alternative that is available for any person involuntarily committed to it and shall assure that the list of addiction services, mental health services, and recovery supports submitted and approved in accordance with division (B) of section 340.08 of the Revised Code are available to persons with severe mental disabilities residing within its service district. The board shall establish the procedure for authorizing payment for the services and supports, which may include prior authorization in appropriate circumstances. In accordance with section 340.037 of the Revised Code, the board may provide addiction services and mental health services directly to a person with a severe mental disability when life or safety is endangered and when no community addiction services provider or community mental health services provider is available to provide the service.

(12) Ensure that housing built, subsidized, renovated, rented, owned, or leased by the board or a community addiction services provider or community mental health services provider has been approved as meeting minimum fire safety standards and that persons residing in the housing have access to appropriate and necessary services, including culturally relevant services, from a community addiction services provider or community mental health services provider. This division does not apply to residential facilities licensed pursuant to section 5119.34 of the Revised Code.

(13) Establish a mechanism for obtaining advice and involvement of persons receiving addiction services, mental health services, or recovery supports on matters pertaining to services and supports in the alcohol, drug addiction, and mental health service district;

(14) Perform the duties required by rules adopted under section 5119.22 of the Revised Code

regarding referrals by the board or community mental health services providers under contract with the board of individuals with mental illness or severe mental disability to class two residential facilities licensed under section 5119.34 of the Revised Code and effective arrangements for ongoing mental health services for the individuals. The board is accountable in the manner specified in the rules for ensuring that the ongoing mental health services are effectively arranged for the individuals.

(B) Each board of alcohol, drug addiction, and mental health services shall establish such rules, operating procedures, standards, and bylaws, and perform such other duties as may be necessary or proper to carry out the purposes of this chapter.

(C) A board of alcohol, drug addiction, and mental health services may receive by gift, grant, devise, or bequest any moneys, lands, or property for the benefit of the purposes for which the board is established, and may hold and apply it according to the terms of the gift, grant, or bequest. All money received, including accrued interest, by gift, grant, or bequest shall be deposited in the treasury of the county, the treasurer of which is custodian of the alcohol, drug addiction, and mental health services funds to the credit of the board and shall be available for use by the board for purposes stated by the donor or grantor.

(D) No member or employee of a board of alcohol, drug addiction, and mental health services shall be liable for injury or damages caused by any action or inaction taken within the scope of the member's official duties or the employee's employment, whether or not such action or inaction is expressly authorized by this section or any other section of the Revised Code, unless such action or inaction constitutes willful or wanton misconduct. Chapter 2744. of the Revised Code applies to any action or inaction by a member or employee of a board taken within the scope of the member's official duties or employee's employment. For the purposes of this division, the conduct of a member or employee shall not be considered willful or wanton misconduct if the member or employee acted in good faith and in a manner that the member or employee reasonably believed was in or was not opposed to the best interests of the board and, with respect to any criminal action or proceeding, had no reasonable cause to believe the conduct was unlawful.

(E) The meetings held by any committee established by a board of alcohol, drug addiction, and mental health services shall be considered to be meetings of a public body subject to section 121.22 of the Revised Code.

(F)(1) A board of alcohol, drug addiction, and mental health services may establish a rule, operating procedure, standard, or bylaw to allow the executive director of the board to execute both of the following types of contracts valued at twenty-five thousand dollars or less, as determined by the board, on behalf of the board without the board's prior approval:

- (a) Emergency contracts for clinical services or recovery support services;
- (b) Standard service contracts pertaining to the board's operations.

(2) If a board establishes a rule, operating procedure, standard, or bylaw under division (F) (1) of this section, both of the following shall be the case:

(a) The board shall define the scope of contracts described in divisions (F)(1)(a) and (b) of this section in that rule, operating procedure, standard, or bylaw.

(b) The board shall disclose the existence of a contract executed pursuant to the rule, operating procedure, standard, or bylaw at the first board meeting that occurs after the contract was executed and ensure that a record of that disclosure is included in the written minutes of that meeting.

Sec. 340.032. Subject to rules adopted by the director of ~~mental-behavioral~~ health and ~~addiction services~~ after consultation with relevant constituencies as required by division (A)(10) of section 5119.21 of the Revised Code, each board of alcohol, drug addiction, and mental health services shall do all of the following:

(A) Establish, to the extent resources are available, a community-based continuum of care that includes all of the following as essential elements:

(1) Prevention and wellness management services;

(2) At least both of the following outreach and engagement activities:

(a) Locating persons in need of addiction services and persons in need of mental health services to inform them of available addiction services, mental health services, and recovery supports;

(b) Helping persons who receive addiction services and persons who receive mental health services obtain services necessary to meet basic human needs for food, clothing, shelter, medical care, personal safety, and income.

(3) Assessment services;

(4) Care coordination;

(5) Residential services;

(6) At least the following outpatient services:

(a) Nonintensive;

(b) Intensive, such as partial hospitalization and assertive community treatment;

(c) Withdrawal management;

(d) Emergency and crisis.

(7) Where appropriate, at least the following inpatient services:

(a) Psychiatric care;

(b) Medically managed alcohol or drug treatment.

(8) At least all of the following recovery supports:

(a) Peer support;

(b) A wide range of housing and support services, including recovery housing residences;

(c) Employment, vocational, and educational opportunities;

(d) Assistance with social, personal, and living skills;

(e) Multiple paths to recovery such as twelve-step approaches and parent advocacy connection;

(f) Support, assistance, consultation, and education for families, friends, and persons receiving addiction services, mental health services, and recovery supports.

(9) In accordance with section 340.033 of the Revised Code, an array of addiction services and recovery supports for all levels of opioid and co-occurring drug addiction;

(10) Any additional elements the department of ~~mental-behavioral health and addiction services~~, pursuant to section 5119.21 of the Revised Code, determines are necessary to establish the community-based continuum of care.

(B) Ensure that the rights of persons receiving any elements of the community-based continuum of care are protected;

(C) Ensure that persons receiving any elements of the community-based continuum of care are able to utilize grievance procedures applicable to the elements.

Sec. 340.034. All of the following apply to recovery housing residences required by section 340.033 of the Revised Code to be part of included opioid and co-occurring drug addiction services and recovery supports:

(A) A recovery housing residence shall comply with the requirements of being monitored by the department of ~~mental-behavioral health and addiction services~~ under sections 5119.39 to 5119.396 of the Revised Code and any rules adopted under section 5119.397 of the Revised Code, but the residence is not subject to residential facility licensure by the department under section 5119.34 of the Revised Code.

(B) A recovery housing residence shall not be operated by a board of alcohol, drug addiction, and mental health services unless any of the following applies:

(1) The board operated the recovery housing residence on July 1, 2017.

(2) The board utilizes local funds in the development or operation of the recovery housing residence.

(3) The board determines that there is a need for the board to assume operation of the recovery housing residence, such as when an existing operator of the residence goes out of business and the board considers the assumption of operation of the residence to be in the best interest of the community.

(C) A recovery housing residence shall have protocols for all of the following:

(1) Administrative oversight;

(2) Quality standards;

(3) Policies and procedures, including house rules, for its residents to which the residents must agree to adhere.

(D) Family members of a resident of a recovery housing residence may reside in the residence to the extent permitted by protocols of the residence.

(E) A recovery housing residence shall not limit a resident's duration of stay to an arbitrary or fixed amount of time. Instead, each resident's duration of stay shall be determined by the resident's needs, progress, and willingness to abide by the residence's protocols, in collaboration

with the residence's operator, and, if appropriate, in consultation and integration with a community addiction services provider.

(F) A recovery housing residence may permit its residents to receive medication-assisted treatment.

(G) A resident of a recovery housing residence may receive addiction services that are certified by the department under section 5119.36 of the Revised Code.

Sec. 340.036. (A) Subject to division (B) of this section and rules adopted by the director of ~~mental behavioral health and addiction services~~ after consultation with relevant constituencies as required by division (A)(10) of section 5119.21 of the Revised Code, each board of alcohol, drug addiction, and mental health services shall enter into contracts with all of the following:

- (1) Public and private facilities for the operation of facility services;
- (2) Community addiction services providers for addiction services and recovery supports;
- (3) Community mental health services providers for mental health services and recovery supports.

(B) No board shall do any of the following:

(1) Contract with a residential facility required to be licensed under section 5119.34 of the Revised Code unless the facility is so licensed;

(2) Contract with a community addiction services provider or community mental health services provider for certifiable services and supports unless the certifiable services and supports are certified under section 5119.36 of the Revised Code;

(3) Contract with a community addiction services provider or community mental health services provider for recovery supports that are required by the director to meet quality criteria or core competencies unless the recovery supports meet the criteria or competencies.

(C) When a board contracts with a community addiction services provider or community mental health services provider for addiction services, mental health services, or recovery supports, all of the following apply:

(1) The board shall consider both of the following:

- (a) The cost effectiveness and quality of the provider's services and supports;
- (b) Continuity of care.

(2) The board may review cost elements, including salary costs, of the services and supports.

(3) The board may establish, in a way that is most effective and efficient in meeting local needs, a utilization review process as part of the contract.

(4) The board may contract with a government entity, for-profit entity, or nonprofit entity. Any such entity may be faith-based.

(D) If a party to a contract entered into under this section proposes not to renew the contract or proposes substantial changes in contract terms, the other party shall be given written notice at least one hundred twenty days before the expiration date of the contract. During the first sixty days of this one-hundred-twenty-day period, both parties shall attempt to resolve any dispute through

good faith collaboration and negotiation in order to continue to provide services and supports to persons in need. If the dispute has not been resolved sixty days before the expiration date of the contract, either party may notify the director of the unresolved dispute. The director may require both parties to submit the dispute to another entity with the cost to be shared by the parties. Not later than twenty days before the expiration date of the contract or a later date to which both parties agree, the other entity shall issue to the parties and director recommendations on how the dispute may be resolved. The director shall adopt rules establishing the procedures of this dispute resolution process.

(E) Section 307.86 of the Revised Code does not apply to contracts entered into under this section.

Sec. 340.037. (A) Subject to division (B) of this section and rules adopted by the director of ~~mental-behavioral health and addiction services~~ after consultation with relevant constituencies as required by division (A)(10) of section 5119.21 of the Revised Code, a board of alcohol, drug addiction, and mental health services may operate a facility or provide an addiction service or mental health service if both of the following apply:

(1) The director gives the board prior approval;

(2) There is no other qualified private or public facility, community addiction services provider, or community mental health services provider that is immediately available and willing to operate such a facility or provide the service.

(B)(1) In an emergency situation, a board may operate a facility or provide an addiction service or mental health service in order to provide essential services for the duration of the emergency.

(2) In a service district with a population of at least one hundred thousand but less than five hundred thousand, a board may operate a facility or provide an addiction service or mental health service for not longer than one year.

(3) In a service district with a population of less than one hundred thousand, a board may operate a facility or provide an addiction service or mental health service for not longer than one year, except that the board may operate a facility or provide an addiction service or mental health service for more than one year with the prior approval of both of the following:

(a) The director;

(b) The board of county commissioners with jurisdiction over the service district or, if the service district is a joint-county district, a majority of the boards of county commissioners with jurisdiction over the district.

(C) The director shall not do any of the following:

(1) Except in an emergency situation, give a board approval to operate a facility or provide an addiction service or mental health service unless the director determines that it is not feasible to have the department operate the facility or provide the service;

(2) Give a board that serves a service district with a population of less than one hundred thousand approval to operate a facility or provide an addiction service or mental health service

unless the director determines that the board will provide greater administrative efficiency and more or better services than would be available if the board contracted with a private or public facility, community addiction services provider, or community mental health services provider;

(3) Give a board approval to operate a facility previously operated by a person or other government entity unless the board has established to the director's satisfaction that the person or other government entity cannot effectively operate the facility or that the person or other government entity has requested the board to take over operation of the facility;

(4) Give a board approval to provide an addiction service or mental health service previously provided by a community addiction services provider or community mental health services provider unless the board has established to the director's satisfaction that the provider cannot effectively provide the service or that the provider has requested the board to take over providing the service.

(D) The director shall review and evaluate a board's operation of a facility and provision of addiction services or mental health services under this section.

(E) Nothing in this section authorizes a board to administer or direct the daily operation of any facility, community addiction services provider, or community mental health services provider. However, a facility or provider may contract with a board to receive administrative services or staff direction from the board under the direction of the governing body of the facility or provider.

Sec. 340.04. Each board of alcohol, drug addiction, and mental health services shall employ a qualified mental health or addiction services professional with experience in administration or a professional administrator with experience in mental health services or addiction services to serve as executive director of the board and shall prescribe the director's duties.

The board shall fix the compensation of the executive director. In addition to such compensation, the director shall be reimbursed for actual and necessary expenses incurred in the performance of the director's official duties. The board, by majority vote of the full membership, may remove the director for cause at any time, contingent upon any written contract between the board and the executive director, upon written charges, after an opportunity has been afforded the director for a hearing before the board on request.

The board may delegate to its executive director the authority to act in its behalf in the performance of its administrative duties.

As used in this section, "mental health professional" and "addiction services professional" mean an individual who is qualified to work with persons with mental illnesses or persons receiving addiction services, pursuant to standards established by the director of ~~mental~~ behavioral health and ~~addiction services~~ under Chapter 5119. of the Revised Code.

Sec. 340.041. In addition to such other duties as may be lawfully imposed, the executive director of a board of alcohol, drug addiction, and mental health services shall:

(A) Serve as executive officer of the board and, subject to the prior approval of the board for each contract, except contracts, if any, to which division (F) of section 340.03 of the Revised Code applies, execute contracts on its behalf;

(B) Supervise addiction services, mental health services, recovery supports, and facilities provided, operated, contracted, or supported by the board to the extent of determining that services, supports, and facilities are being administered in conformity with this chapter and rules of the director of ~~mental-behavioral health and addiction services~~;

(C) Provide consultation to community addiction services providers and community mental health services providers;

(D) Recommend to the board the changes necessary to increase the effectiveness of addiction services, mental health services, and recovery supports and other matters necessary or desirable to carry out this chapter;

(E) Employ and remove from office such employees and consultants in the classified civil service and, subject to the approval of the board, employ and remove from office such other employees and consultants as may be necessary for the work of the board, and fix their compensation and reimbursement within the limits set by the salary schedule and the budget approved by the board;

(F) Encourage the development and expansion of preventive, treatment, and consultative services, as well as recovery supports, in the fields of addiction services and mental health services with emphasis on continuity of care;

(G) Prepare for board approval an annual report of the addiction services, mental health services, recovery supports, and facilities under the jurisdiction of the board, including a fiscal accounting of all services and supports;

(H) Conduct such studies as may be necessary and practicable for the promotion of mental health, promotion of addiction services, and the prevention of mental illness, emotional disorders, and addiction;

(I) Authorize the county auditor, or in a joint-county district the county auditor designated as the auditor for the district, to issue warrants for the payment of board obligations approved by the board, provided that all payments from funds distributed to the board by the department of ~~mental-behavioral health and addiction services~~ are in accordance with the budget submitted pursuant to section 340.08 of the Revised Code, as approved by the department of ~~mental-behavioral health and addiction services~~.

Sec. 340.05. If a community addiction services provider or community mental health services provider receives a complaint alleging abuse or neglect of an individual with mental illness or severe mental disability, or an individual receiving addiction services, who resides in a residential facility licensed under section 5119.34 of the Revised Code, the provider shall report the complaint to the board of alcohol, drug addiction, and mental health services serving the alcohol, drug addiction, and mental health service district in which the residential facility is located. A board of alcohol, drug addiction, and mental health services that receives such a report from a community addiction services provider or community mental health services provider of such a complaint shall report the complaint to the director of ~~mental-behavioral health and addiction services~~ for the

purpose of the director conducting an investigation under section 5119.34 of the Revised Code. The board may enter the facility with or without the director and, if the health and safety of a resident is in immediate danger, take any necessary action to protect the resident. The board's action shall not violate any resident's rights specified in rules adopted by the department of mental-behavioral health and addiction services under section 5119.34 of the Revised Code. The board shall immediately report to the director regarding the board's actions under this section.

Sec. 340.07. The board of county commissioners of any county participating in an alcohol, drug addiction, and mental health service district or joint-county district, upon receipt from the board of alcohol, drug addiction, and mental health services of a resolution so requesting, may appropriate money to such board for the operation, lease, acquisition, construction, renovation, and maintenance of community addiction services providers, community mental health services providers, and facilities in accordance with the budget required by section 340.08 of the Revised Code and approved by the department of mental-behavioral health and addiction services pursuant to section 5119.22 of the Revised Code.

Sec. 340.08. In accordance with rules or guidelines issued by the director of mental-behavioral health and addiction services, each board of alcohol, drug addiction, and mental health services shall do all of the following:

(A) Submit to the department of mental-behavioral health and addiction services a proposed budget of receipts and expenditures for all federal, state, and local moneys the board expects to receive.

(1) The proposed budget shall identify funds the board has available for included opioid and co-occurring drug addiction services and recovery supports.

(2) The proposed budget shall identify funds the board and public children services agencies in the board's service district have available to fund jointly the services described in section 340.15 of the Revised Code.

(3) The board's proposed budget for expenditures of state and federal funds distributed to the board by the department shall be deemed an application for funds, and the department shall approve or disapprove the budget for these expenditures in whole or in part in accordance with division (G) of section 5119.22 of the Revised Code.

If a board determines that it is necessary to amend an approved budget, the board shall submit a proposed amendment to the director. The director shall approve or disapprove all or part of the amendment in accordance with division (H) of section 5119.22 of the Revised Code.

(B) Submit to the department a proposed list of addiction services, mental health services, and recovery supports the board intends to make available. The board shall include the services and supports required by section 340.032 of the Revised Code to be included in the community-based continuum of care and the services required by section 340.15 of the Revised Code. The board shall explain the manner in which the board intends to make such services and supports available. The list shall be compatible with the budget submitted pursuant to division (A) of this section. The

department shall approve or disapprove the list in whole or in part in accordance with division (G) of section 5119.22 of the Revised Code.

If a board determines that it is necessary to amend an approved list, the board shall submit a proposed amendment to the director. The director shall approve or disapprove all or part of the amendment in accordance with division (H) of section 5119.22 of the Revised Code.

(C) Enter into a continuity of care agreement with the state institution operated by the department of ~~mental-behavioral health and addiction services~~ and designated as the institution serving the district encompassing the board's service district. The continuity of care agreement shall outline the department's and the board's responsibilities to plan for and coordinate with each other to address the needs of board residents who are patients in the institution, with an emphasis on managing appropriate hospital bed day use and discharge planning. The continuity of care agreement shall not require the board to provide addiction services, mental health services, or recovery supports other than those on the list of services and supports submitted by the board pursuant to division (B) of this section and approved by the department in accordance with division (G) of section 5119.22 of the Revised Code.

(D) In conjunction with the department, operate a coordinated system for tracking and monitoring persons found not guilty by reason of insanity and committed pursuant to section 2945.40 of the Revised Code who have been granted a conditional release and persons found incompetent to stand trial and committed pursuant to section 2945.39 of the Revised Code who have been granted a conditional release. The system shall do all of the following:

- (1) Centralize responsibility for the tracking of those persons;
- (2) Provide for uniformity in monitoring those persons;
- (3) Provide a mechanism to allow prompt rehospitalization, reinstitutionalization, or detention when a violation of the conditional release or decompensation occurs.

(E) Submit to the department a report summarizing all of the following:

- (1) Complaints and grievances received by the board concerning the rights of persons seeking or receiving addiction services, mental health services, or recovery supports;
- (2) Investigations of the complaints and grievances;
- (3) Outcomes of the investigations.

(F) Provide to the department information to be submitted to the community behavioral health information system or systems established by the department under Chapter 5119. of the Revised Code.

(G) Annually, and upon any change in membership, submit to the department a list of all current members of the board of alcohol, drug addiction, and mental health services, including the appointing authority for each member, and the member's specific qualification for appointment pursuant to section 340.02 or 340.021 of the Revised Code, if applicable.

(H) Submit to the department other information as is reasonably required for purposes of the department's operations, service evaluation, reporting activities, research, system administration, and

oversight.

(I) Annually update and publish on the board's web site a list of all opioid treatment programs licensed under section 5119.37 of the Revised Code that are operating within the board's district, based on information obtained from any of the following:

(1) The federal substance abuse and mental health services administration's opioid treatment program directory;

(2) A resource directory created by the department of ~~mental-behavioral health and addiction services~~;

(3) The list maintained by the department of ~~mental-behavioral health and addiction services~~ pursuant to division (P) of section 5119.37 of the Revised Code.

Sec. 340.09. (A) Using funds the general assembly appropriates for these purposes, the department of ~~mental-behavioral health and addiction services~~ shall provide any county assistance for one or more of the following:

(1) The operation of the board of alcohol, drug addiction, and mental health services serving the county;

(2) The provision of addiction services, mental health services, and recovery supports included in the board's list of services and supports required by section 340.08 of the Revised Code and approved by the department under section 5119.22 of the Revised Code;

(3) The provision of approved support functions;

(4) The partnership in, or support for, approved community-based continuum of care-related activities.

(B) Support functions may include the following:

(1) Consultation;

(2) Research;

(3) Administrative;

(4) Referral and information;

(5) Training;

(6) Service and program evaluation.

Sec. 340.12. As used in this section, "disability" has the same meaning as in section 4112.01 of the Revised Code.

No board of alcohol, drug addiction, and mental health services or any community addiction services provider or community mental health services provider under contract with such a board shall discriminate in the provision of addiction services, mental health services, or recovery supports under its authority, in employment, or under a contract on the basis of race, color, religion, ancestry, military status, sex, age, national origin, or disability.

Each board, community addiction services provider, and community mental health services provider shall have a written affirmative action program. The affirmative action program shall include goals for the employment and effective utilization of, including contracts with, members of

economically disadvantaged groups as defined in division (E)(1) of section 122.71 of the Revised Code in percentages reflecting as nearly as possible the composition of the alcohol, drug addiction, and mental health service district served by the board. Each board and provider shall file a description of the affirmative action program and a progress report on its implementation with the department of ~~mental-behavioral health and addiction services~~.

Sec. 340.13. (A) As used in this section:

(1) "Minority business enterprise" has the same meaning as in section 122.71 of the Revised Code.

(2) "EDGE business enterprise" has the same meaning as in section 122.922 of the Revised Code.

(B) Any minority business enterprise that desires to bid on a contract under division (C) of this section shall first apply to the department of development for certification as a minority business enterprise. Any EDGE business enterprise that desires to bid on a contract under division (D) of this section shall first apply to the department of development for certification as an EDGE business enterprise. The director of development shall approve the application of any minority business enterprise or EDGE business enterprise that complies with the rules adopted under section 122.71 or 122.922 of the Revised Code, respectively. The director shall prepare and maintain a list of minority business enterprises and EDGE business enterprises certified under those sections.

(C) From the contracts to be awarded for the purchases of equipment, materials, supplies, or services, other than contracts entered into under section 340.036 of the Revised Code, each board of alcohol, drug addiction, and mental health services shall select a number of contracts with an aggregate value of approximately fifteen per cent of the total estimated value of contracts to be awarded in the current fiscal year. The board shall set aside the contracts so selected for bidding by minority business enterprises only. The bidding procedures for such contracts shall be the same as for all other contracts awarded under section 307.86 of the Revised Code, except that only minority business enterprises certified and listed pursuant to division (B) of this section shall be qualified to submit bids.

(D) To the extent that a board is authorized to enter into contracts for construction, the board shall strive to attain a yearly contract dollar procurement goal the aggregate value of which equals approximately five per cent of the aggregate value of construction contracts for the current fiscal year for EDGE business enterprises only.

(E)(1) In the case of contracts set aside under division (C) of this section, if no bid is submitted by a minority business enterprise, the contract shall be awarded according to normal bidding procedures. The board shall from time to time set aside such additional contracts as are necessary to replace those contracts previously set aside on which no minority business enterprise bid.

(2) If a board, after having made a good faith effort, is unable to comply with the goal of procurement for contracting with EDGE business enterprises pursuant to division (D) of this section,

the board may apply in writing, on a form prescribed by the department of administrative services, to the director of ~~mental behavioral health and addiction services~~ for a waiver or modification of the goal.

(F) This section does not preclude any minority business enterprise or EDGE business enterprise from bidding on any other contract not specifically set aside for minority business enterprises or subject to procurement goals for EDGE business enterprises.

(G) Within ninety days after the beginning of each fiscal year, each board shall file a report with the department of ~~mental behavioral health and addiction services~~ that shows for that fiscal year the name of each minority business enterprise and EDGE business enterprise with which the board entered into a contract, the value and type of each such contract, the total value of contracts awarded under divisions (C) and (D) of this section, the total value of contracts awarded for the purchases of equipment, materials, supplies, or services, other than contracts entered into under section 340.036 of the Revised Code, and the total value of contracts entered into for construction.

(H) Any person who intentionally misrepresents self as owning, controlling, operating, or participating in a minority business enterprise or an EDGE business enterprise for the purpose of obtaining contracts or any other benefits under this section shall be guilty of theft by deception as provided for in section 2913.02 of the Revised Code.

Sec. 340.16. The department of ~~mental behavioral health and addiction services~~ and the department of medicaid shall adopt rules that establish requirements and procedures for prior notification and service coordination between public children services agencies and boards of alcohol, drug addiction, and mental health services when a public children services agency refers a child in its custody to a board for services funded by the board. The rules shall be adopted in accordance with Chapter 119. of the Revised Code.

Sec. 345.01. (A) As used in this chapter, "the county auditor's ~~appraised market~~ value" has the same meaning as in section 5705.01 of the Revised Code.

(B) The taxing authority of any municipal corporation, township, or county, at any time not less than one hundred days prior to a general election in any year, by a vote of two-thirds of all members of the taxing authority, may, and upon presentation to the clerk or fiscal officer, as the case may be, of the taxing authority of a petition signed by not less than two per cent of the electors of the political subdivision, as shown at the preceding general election held in the subdivision, shall, declare by resolution that the amount of taxes which may be raised within the ten-mill limitation will be insufficient to provide an adequate amount for the necessary requirements of the subdivision, and that it is necessary to levy taxes in excess of the limitation for either or both of the following purposes:

(1) For purchasing a site, and for erecting, equipping, and furnishing, or for establishing a memorial to commemorate the services of all members and veterans of the armed forces of the United States;

(2) For the operation and maintenance of a memorial, and for the functions ~~related to~~ and initialled text was

disapproved.

Date: June 30, 2025



Mike DeWine, Governor

The resolution shall be confined to the purposes set forth in this section, and shall specify the amount of increase in rate which it is necessary to levy, expressed 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, the purpose of the rate increase, and the number of years during which the increase shall be in effect. The increase may include a levy upon the tax duplicate of the current year. The number of years shall be any number not exceeding ten. The question of an increase in tax rate under divisions (B)(1) and (2) of this section may be submitted to the electors on one ballot.

The total tax for the purposes included in this section shall not, in any year, exceed one mill of each dollar of taxable value.

The resolution shall go into immediate effect upon its passage, and no publication of the resolution, other than that provided for in the notice of election, shall be necessary.

Sec. 345.03. A copy of any resolution adopted under section 345.01 of the Revised Code shall be certified within five days by the taxing authority and not later than four p.m. of the ninetieth day before the day of the election, to the county board of elections, and such board shall submit the proposal to the electors of the subdivision at the succeeding general election. The board shall make the necessary arrangements for the submission of such question to the electors of the subdivision, and the election shall be conducted, canvassed, and certified in like manner as regular elections in such subdivision.

Notice of the election shall be published once not less than two weeks prior to such election using at least one of the following methods:

(A) In the print or digital edition of a newspaper of general circulation within the county;

(B) On the official public notice web site established under section 125.182 of the Revised Code;

(C) On the web site and social media account of the county.

The notice shall set out the purpose of the proposed increase in rate, the levy's estimated annual collections, the amount of the increase expressed in dollars for each one hundred thousand dollars of the county auditor's ~~appraised-market~~ value as well as in mills for each one dollar of taxable value, the number of years during which such increase will be in effect, and the time and place of holding such election.

Sec. 345.04. The form of the ballot cast at a general election, as provided by sections 345.01 to 345.03 of the Revised Code, shall be: "An additional tax for the benefit of (name of subdivision) for the purpose of (state purpose stated in the resolution), 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 (the number of years the levy is to run).

For the Tax Levy

The above boxed and initialed text was disapproved.

Date: June 30, 2025

Mike DeWine

Mike DeWine, Governor

	Against the Tax Levy	" 
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If the tax is to be placed on the current tax list, the form of the ballot shall be modified by adding, after the statement of the number of years the levy is to run, the phrase ", 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)."

The question covered by the resolution shall be submitted to the electors as a separate proposition, but it may be printed on the same ballot with any other proposition submitted at the same election other than the election of officers. More than one such question may be submitted at the same election.

Sec. 349.01. As used in this chapter:

(A) "New community" means a community or development of property in relation to an existing community planned so that the resulting community includes facilities for the conduct of industrial, commercial, residential, cultural, educational, and recreational activities, and designed in accordance with planning concepts for the placement of utility, open space, and other supportive facilities.

(B) "New community development program" means a program for the development of a new community characterized by well-balanced and diversified land use patterns and which includes land acquisition and land development, the acquisition, construction, operation, and maintenance of community facilities, and the provision of services authorized in this chapter.

A new community development program may take into account any existing community in relation to which a new community is developed for purposes of being characterized by well-balanced and diversified land use patterns.

(C) "New community district" means the area of land described by the developer in the petition as set forth in division (A) of section 349.03 of the Revised Code for development as a new community and any lands added to the district by amendment of the resolution establishing the community authority.

(D) "New community authority" means a body corporate and politic in this state, established pursuant to section 349.03 of the Revised Code and governed by a board of trustees as provided in section 349.04 of the Revised Code.

(E) "Developer" means any person, organized for carrying out a new community development program who owns or controls, through leases of at least seventy-five years' duration, options, or contracts to purchase, the land within a new community district, or any municipal corporation, township, county, or port authority that owns the land within a new community district, or has the ability to acquire such land, either by voluntary acquisition or condemnation in order to eliminate slum, blighted, and deteriorated or deteriorating areas and to prevent the recurrence thereof. "Developer" may also mean a person, municipal corporation, township, county, or port authority that controls land within a new community district through leases of at least seventy-five

The above boxed and initialed text was disapproved.

JUN 30 2025

Date:



years' duration. "Developer" includes a lessor that continues to own and control land for purposes of this chapter pursuant to leases with a ninety-nine-year renewable term, so long as ~~all~~ both of the following apply:

(1) The developer's new community district consists of at least five leases described in this section.

(2) The leases are subject to forfeiture for all of the following:

(a) Failing to pay taxes and assessments;

(b) Failing to pay an annual fee of up to one per cent of rent for sanitary purposes and improvements made to streets;

(c) Failing to keep the premises as required by sanitary and police regulations of the developer.

~~(3) The new community authority is established on or before December 31, 2024.~~

(F) "Organizational board of commissioners" means any of the following:

(1) For a new community district that is located in only one county, the board of county commissioners of that county;

(2) For a new community district that is located in more than one county, a board consisting of the members of the board of county commissioners of each of the counties in which the district is located, provided that action of the board shall require a majority vote of the members of each separate board of county commissioners;

(3) For a new community district that is located entirely within the boundaries of a municipal corporation or for a new community district where more than half of the new community district is located within the boundaries of the most populous municipal corporation of a county, the legislative authority of the municipal corporation;

(4) For a new community district that is comprised entirely of unincorporated territory within the boundaries of a township with a population of at least five thousand, and which is located in a county with a population of at least two hundred thousand and not more than four hundred thousand, or located within the boundaries of a limited home rule township that adopted a resolution under section 5709.73 of the Revised Code before January 1, 1995, and which is located in a county with a population of more than four hundred thousand, the board of township trustees of the township;

(5) In the event that more than one body meets the definitions set forth in divisions (F)(1) to (4) of this section, "organizational board of commissioners" means the organizational board of commissioners with which the original petition was filed or another body meeting the definitions set forth in divisions (F)(1) to (4) of this section appointed in a resolution adopted by the organizational board of commissioners with which the original petition was filed.

(G) "Land acquisition" means the acquisition of real property and interests in real property as part of a new community development program.

(H) "Land development" means the process of clearing and grading land, making, installing,

or constructing water distribution systems, sewers, sewage collection systems, steam, gas, and electric lines, roads, streets, curbs, gutters, sidewalks, storm drainage facilities, and other installations or work, whether within or without the new community district, and the construction of community facilities.

(I) "Community facilities" means all real property, buildings, structures, or other facilities, including related fixtures, equipment, and furnishings, to be owned, operated, financed, constructed, and maintained under this chapter or in furtherance of community activities, whether within or without the new community district, including public, community, village, neighborhood, or town buildings, centers and plazas, auditoriums, child care centers, recreation halls, educational facilities, health care facilities including hospital facilities as defined in section 140.01 of the Revised Code, telecommunications facilities, including all facilities necessary to provide telecommunications service as defined in section 4927.01 of the Revised Code, recreational facilities, natural resource facilities, including parks and other open space land, lakes and streams, cultural facilities, community streets and off-street parking facilities, pathway and bikeway systems, pedestrian underpasses and overpasses, lighting facilities, design amenities, or other community facilities, and buildings needed in connection with water supply or sewage disposal installations, or energy facilities including those for renewable or sustainable energy sources, and steam, gas, or electric lines or installation.

(J) "Cost" as applied to a new community development program means all costs related to land acquisition and land development, the acquisition, construction, maintenance, and operation of community facilities and offices of the community authority, and of providing furnishings and equipment therefor, financing charges including interest prior to and during construction and for the duration of the new community development program, planning expenses, engineering expenses, administrative expenses including working capital, and all other expenses necessary and incident to the carrying forward of the new community development program.

(K) "Income source" means any and all sources of income to the community authority, including community development charges of which the new community authority is the beneficiary as provided in section 349.07 of the Revised Code, rentals, user fees and other charges received by the new community authority, any gift or grant received, any moneys received from any funds invested by or on behalf of the new community authority, and proceeds from the sale or lease of land and community facilities.

(L) "Community development charge" means:

(1) A dollar amount which shall be determined on the basis of the assessed valuation of real property or interests in real property in a new community district, the income of the residents of such property subject to such charge under section 349.07 of the Revised Code, if such property is devoted to residential uses or to the profits, gross receipts, or other revenues of any business including, but not limited to, rentals received from leases of real property located in the district, a uniform or other fee on each parcel of such real property in a new community district, or any

combination of the foregoing bases.

(2) If a new community authority imposes a community development charge determined on the basis of rentals received from leases of real property, improvements of any real property located in the new community district and subject to that charge may not be exempted from taxation under section 5709.40, 5709.41, 5709.45, 5709.48, 5709.73, or 5709.78 of the Revised Code.

(M) "Proximate community" means the following:

(1) For a new community district other than a new community district described in division (M)(2), (3), or (4) of this section, any city that, as of the date of filing of the petition under section 349.03 of the Revised Code, is the city with the greatest population located in the county in which the proposed new community district is located, is the city with the greatest population located in an adjoining county if any portion of such city is within five miles of any part of the boundaries of such district, or exercises extraterritorial subdivision authority under section 711.09 of the Revised Code with respect to any part of such district.

(2) A municipal corporation in which, at the time of filing the petition under section 349.03 of the Revised Code, any portion of the proposed new community district is located.

(3) For a new community district other than a new community district described in division (M)(2) or (4) of this section, if at the time of filing the petition under section 349.03 of the Revised Code, more than one-half of the proposed district is contained within a joint economic development district created under sections 715.70 to 715.83 of the Revised Code, the township containing the greatest portion of the territory of the joint economic development district.

(4) For a new community district other than a new community district described in division (M)(2) or (3) of this section, if at the time of filing the petition under section ~~343.03~~ 349.03 of the Revised Code the proposed new community district is comprised entirely of unincorporated territory within the boundaries of a township with a population of at least five thousand, and which is located in a county with a population of at least two hundred thousand and not more than four hundred thousand, or located within the boundaries of a limited home rule township that adopted a resolution under section 5709.73 of the Revised Code before January 1, 1995, and which is located in a county with a population of more than four hundred thousand, the township in which the proposed new community district is located.

(N) "Community activities" means cultural, educational, governmental, recreational, residential, industrial, commercial, distribution and research activities, or any combination thereof.

Sec. 355.04. A local healthier buckeye council shall report the following information to the ~~joint medicare oversight committee created in section 103.41 of the Revised Code~~ legislative service commission:

(A) Notification that the local council has been established and information regarding the council's organization, plan, and activities;

(B) Information regarding enrollment or outcome data collected under division (E) of section 355.03 of the Revised Code;

(C) Recommendations regarding the best practices for the administration and delivery of publicly funded assistance programs or other services or programs provided by council members or the entities the members represent;

(D) Recommendations regarding the best practices in care coordination.

Sec. 501.09. The lessee of land appropriated for ministerial purposes which land is leased for ninety-nine years, renewable forever, or the lessee of such land the lease of which has been renewed for a like term may purchase the fee simple title to the land for an amount equal to the rent for one year. The receipt of all rents due and an amount equal to the rent for one year from a lessee is deemed an offer to purchase the land, which offer the board of education of the school district for whose benefit the land has been allocated shall accept. The school board shall cancel the lease and prepare a deed in fee simple to the land, which the governor shall execute and the secretary of state shall countersign.

The lessee of land appropriated for school purposes which land is leased for ninety-nine years, renewable forever, or the lessee of land the lease of which has been renewed for a like term may purchase the fee simple title to the land for an amount equal to the quotient of the annual rent divided by five one-hundredths. Upon receipt of that amount, if all unpaid rent due from the lessee for past years has been paid, the school board shall cancel the lease, and the ~~auditor of state~~ department of administrative services shall prepare a deed in fee simple to the land, which the governor shall execute and the secretary of state shall countersign.

Moneys received from the sale of any land shall be paid to the school district for whose benefit the land has been allocated.

Sec. 501.11. When the successful bidder at the sale provided in this chapter makes payment to the school district selling the land, the school district shall certify receipt of such payment to the ~~auditor of state~~ department of administrative services. Following the payment to the school district, the ~~auditor of state~~ department of administrative services shall prepare a deed, conveying such lands in fee simple to the successful bidder, and deliver it to the governor, together with ~~his certificate, under the seal of the auditor of state,~~ a certification signed by the director of administrative services that all papers required by law have been properly filed, that the proceedings are according to law, and that the purchase money is fully paid. When signed by the governor, countersigned by the secretary of state, and sealed with the great seal of the state, such deed shall be returned to the ~~auditor of state who~~ department of administrative services, which shall deliver it to the grantee.

Sec. 504.14. In a township that adopts a limited home rule government, resolutions may be proposed by initiative petition by the electors in the unincorporated area of the township and adopted by election by these electors, and resolutions adopted by the board of township trustees may be submitted to these electors for their approval or rejection by referendum, under the same circumstances and in the same manner as provided by sections 731.28 to 731.40 of the Revised Code for municipal corporations, except that both of the following apply:

(A) Initiative and referendum petitions shall be filed with the township fiscal officer, who

shall perform the duties imposed under those sections upon the city auditor or village clerk.

(B) Initiative and referendum petitions shall contain the signatures of not less than ~~ten~~thirty-five per cent of the total number of electors in the unincorporated area of the township who voted for the office of governor at the most recent general election for that office in that area of the township.

Sec. 505.24. (A) In calendar year 2018, each township trustee is entitled to compensation in an amount for each day of service in the business of the township, to be paid from the township treasury as follows:

(1) In townships having a budget of two hundred fifty thousand dollars or less, forty dollars and forty-one cents per day for not more than two hundred days;

(2) In townships having a budget of more than two hundred fifty thousand but not more than five hundred thousand dollars, forty-six dollars and eighty cents per day for not more than two hundred days;

(3) In townships having a budget of more than five hundred thousand but not more than seven hundred fifty thousand dollars, forty-nine dollars and sixty-three cents per day for not more than two hundred days;

(4) In townships having a budget of more than seven hundred fifty thousand but not more than one million five hundred thousand dollars, fifty-six dollars and seventy-one cents per day for not more than two hundred days;

(5) In townships having a budget of more than one million five hundred thousand but not more than three million five hundred thousand dollars, sixty-two dollars and thirty-nine cents per day for not more than two hundred days;

(6) In townships having a budget of more than three million five hundred thousand but not more than six million dollars, sixty-eight dollars and six cents per day for not more than two hundred days;

(7) In townships having a budget of more than six million but not more than ten million dollars, eighty-eight dollars and nineteen cents per day for not more than two hundred days;

(8) In townships having a budget of more than ten million dollars, one hundred thirteen dollars and thirty-eight cents per day for not more than two hundred days.

(B) The amounts paid as specified in division (A) of this section shall be increased as follows:

(1) In calendar year 2019 and in each calendar year thereafter through calendar year ~~2028~~2025, ~~the amounts paid as specified in division (A) of this section shall be increased by one and three-quarters per cent;~~

(2) In calendar year 2026 and in each calendar year thereafter through calendar year 2029, by five per cent.

(C) Whenever members of a board of township trustees are compensated per diem and not by annual salary, the board shall establish, by resolution, a method by which each member of the board shall periodically notify the township fiscal officer of the number of days spent in the service

of the township and the kinds of services rendered on those days. The per diem compensation shall be paid from the township general fund or from other township funds in such proportions as the kinds of services performed may require. The notice shall be filed with the township fiscal officer and preserved for inspection by any persons interested.

By unanimous vote, a board of township trustees may adopt a method of compensation consisting of an annual salary to be paid in equal monthly payments. If the office of trustee is held by more than one person during any calendar year, each person holding the office shall receive payments for only those months, and any fractions of those months, during which the person holds the office. The amount of the annual salary approved by the board shall be no more than the maximum amount that could be received annually by a trustee if the trustee were paid on a per diem basis as specified in this division, and shall be paid from the township general fund or from other township funds in such proportions as the board may specify by resolution. Each trustee shall certify the percentage of time spent working on matters to be paid from the township general fund and from other township funds in such proportions as the kinds of services performed. A board of township trustees that has adopted a salary method of compensation may return to a method of compensation on a per diem basis as specified in this division by a majority vote. Any change in the method of compensation shall be effective on the first day of January of the year following the year during which the board has voted to change the method of compensation.

RMP

Sec. 505.37. (A) The board of township trustees may establish all necessary rules to guard against the occurrence of fires and to protect the property and lives of the citizens against damage and accidents, and may purchase, lease, lease with an option to purchase, or otherwise provide any fire apparatus, mechanical resuscitators, underwater rescue and recovery equipment, or other fire equipment, appliances, materials, fire hydrants, and water supply for fire-fighting and fire and rescue purposes that seems advisable to the board. The board shall provide for the care and maintenance of such fire equipment, and, for these purposes, may purchase, lease, lease with an option to purchase, or construct and maintain necessary buildings, and it may establish and maintain lines of fire-alarm communications within the limits of the township. The board may employ one or more persons to maintain and operate such fire equipment, or it may enter into an agreement with a volunteer fire company for the use and operation of the equipment. The board may compensate the members of a volunteer fire company on any basis and in any amount that it considers equitable.

When the estimated cost to purchase fire apparatus, mechanical resuscitators, underwater rescue and recovery equipment, or other fire equipment, appliances, materials, fire hydrants, buildings, or fire-alarm communications equipment or services exceeds the amount specified in section 9.17 of the Revised Code, the contract shall be let by competitive bidding. No purchase or other transaction subject to this section shall be divided into component parts in order to avoid the requirements of this section. When competitive bidding is required, the board shall advertise once a week for not less than two consecutive weeks using at least one of the following methods:

(1) In the print or digital edition of a newspaper of general circulation within the township:

disapproved.

Date: *JUN 30, 2025*

Mike DeWine

Mike DeWine, Governor

(2) On the official public notice web site established under section 125.182 of the Revised Code;

(3) On the web site and social media account of the township. *RMD*

The board may also cause notice to be inserted in trade papers or other publications designated by it or to be distributed by electronic means, including posting the notice on the board's internet web site.

The advertisement shall include the time, date, and place where the clerk of the township, or the clerk's designee, will read bids publicly. The time, date, and place of bid openings may be extended to a later date by the board of township trustees, provided that written or oral notice of the change shall be given to all persons who have received or requested specifications not later than ninety-six hours prior to the original time and date fixed for the opening. The board may reject all the bids or accept the lowest and best bid, provided that the successful bidder meets the requirements of section 153.54 of the Revised Code when the contract is for the construction, demolition, alteration, repair, or reconstruction of an improvement.

(B) The boards of township trustees of any two or more townships, or the legislative authorities of any two or more political subdivisions, or any combination of these, may, through joint action, unite in the joint purchase, lease, lease with an option to purchase, maintenance, use, and operation of fire equipment described in division (A) of this section, or for any other purpose designated in sections 505.37 to 505.42 of the Revised Code, and may prorate the expense of the joint action on any terms that are mutually agreed upon.

(C) The board of township trustees of any township may, by resolution, whenever it is expedient and necessary to guard against the occurrence of fires or to protect the property and lives of the citizens against damages resulting from their occurrence, create a fire district of any portions of the township that it considers necessary. The board may purchase, lease, lease with an option to purchase, or otherwise provide any fire apparatus, mechanical resuscitators, underwater rescue and recovery equipment, or other fire equipment, appliances, materials, fire hydrants, and water supply for fire-fighting and fire and rescue purposes, or may contract for the fire protection for the fire district as provided in section 9.60 of the Revised Code. The fire district so created shall be given a separate name by which it shall be known.

Additional unincorporated territory of the township may be added to a fire district upon the board's adoption of a resolution authorizing the addition. A municipal corporation, or a portion of a municipal corporation, that is within or adjoining the township may be added to a fire district upon the board's adoption of a resolution authorizing the addition and the municipal legislative authority's adoption of a resolution or ordinance requesting the addition of the municipal corporation or a portion of the municipal corporation to the fire district.

If the township fire district imposes a tax, additional unincorporated territory of the township or a municipal corporation or a portion of a municipal corporation that is within or adjoining the township shall become part of the fire district only after all of the following have occurred:

The boxed and initialed text was disapproved.

JUN 30, 2025

Date: _____

Mike DeWine

(1) Adoption by the board of township trustees of a resolution approving the expansion of the territorial limits of the district and, if the resolution proposes to add a municipal corporation or a portion of a municipal corporation, adoption by the municipal legislative authority of a resolution or ordinance requesting the addition of the municipal corporation or a portion of the municipal corporation to the district;

(2) Adoption by the board of township trustees of a resolution recommending the extension of the tax to the additional territory;

(3) The board requests and obtains from the county auditor the information required for a tax levy under section 5705.03 of the Revised Code, in the manner prescribed in that section, except that the levy's annual collections shall be estimated assuming that the additional territory has been added to the fire district.

(4) Approval of the tax by the electors of the territory proposed for addition to the district.

Each resolution of the board adopted under division (C)(2) of this section shall state the name of the fire district, a description of the territory to be added, the rate, expressed in mills for each one dollar of taxable value, the effective rate, expressed in dollars for each one hundred thousand dollars of the county auditor's ~~appraised-market~~ value, and termination date of the tax, which shall be the rate, effective rate, and termination date of the tax currently in effect in the fire district.

The board of trustees shall certify each resolution adopted under division (C)(2) of this section and the county auditor's certification under division (C)(3) of this section to the board of elections in accordance with section 5705.19 of the Revised Code. The election required under division (C)(4) of this section shall be held, canvassed, and certified in the manner provided for the submission of tax levies under section 5705.25 of the Revised Code, except that the question appearing on the ballot shall read:

"Shall the territory within _____ (description of the proposed territory to be added) be added to _____ (name) fire district, and a property tax, that the county auditor estimates will collect \$_____ annually, at a rate not exceeding _____ mills for each \$1 of taxable value, which amounts to \$_____ (here insert effective rate) for each \$100,000 of the county auditor's ~~appraised-market~~ value, be in effect for _____ (here insert the number of years the tax is to be in effect or "a continuing period of time," as applicable)?"

If the question is approved by at least a majority of the electors voting on it, the joinder shall be effective as of the first day of July of the year following approval, and on that date, the township fire district tax shall be extended to the taxable property within the territory that has been added. If the territory that has been added is a municipal corporation or portion thereof and if it had adopted a tax levy for fire purposes, the levy is terminated on the effective date of the joinder in the area of the municipal corporation added to the district.

Any municipal corporation may withdraw from a township fire district created under division (C) of this section by the adoption by the municipal legislative authority of a resolution or

disapproved.

Date: June 30, 2025

Mike DeWine

Mike DeWine, Governor

ordinance ordering withdrawal. On the first day of July of the year following the adoption of the resolution or ordinance of withdrawal, the withdrawing municipal corporation or the portion thereof ceases to be a part of the district, and the power of the fire district to levy a tax upon taxable property in the withdrawing municipal corporation or the portion thereof terminates, except that the fire district shall continue to levy and collect taxes for the payment of indebtedness within the territory of the fire district as it was composed at the time the indebtedness was incurred.

Upon the withdrawal of any municipal corporation from a township fire district created under division (C) of this section, the county auditor shall ascertain, apportion, and order a division of the funds on hand, moneys and taxes in the process of collection except for taxes levied for the payment of indebtedness, credits, and real and personal property, either in money or in kind, on the basis of the valuation of the respective tax duplicates of the withdrawing municipal corporation and the remaining territory of the fire district.

A board of township trustees may remove unincorporated territory of the township from the fire district upon the adoption of a resolution authorizing the removal. On the first day of July of the year following the adoption of the resolution, the unincorporated township territory described in the resolution ceases to be a part of the district, and the power of the fire district to levy a tax upon taxable property in that territory terminates, except that the fire district shall continue to levy and collect taxes for the payment of indebtedness within the territory of the fire district as it was composed at the time the indebtedness was incurred.

As used in this section, "the county auditor's ~~appraised-market~~ value" and "effective rate" have the same meanings as in section 5705.01 of the Revised Code.

(D) The board of township trustees of any township, the board of fire district trustees of a fire district created under section 505.371 of the Revised Code, or the legislative authority of any municipal corporation may purchase, lease, or lease with an option to purchase the necessary fire equipment described in division (A) of this section, buildings, and sites for the township, fire district, or municipal corporation and issue securities for that purpose with maximum maturities as provided in section 133.20 of the Revised Code. The board of township trustees, board of fire district trustees, or legislative authority may also construct any buildings necessary to house fire equipment and issue securities for that purpose with maximum maturities as provided in section 133.20 of the Revised Code.

The board of township trustees, board of fire district trustees, or legislative authority may issue the securities of the township, fire district, or municipal corporation, signed by the board or designated officer of the municipal corporation and attested by the signature of the township fiscal officer, fire district clerk, or municipal clerk, covering any deferred payments and payable at the times provided, which securities shall bear interest not to exceed the rate determined as provided in section 9.95 of the Revised Code, and shall not be subject to Chapter 133. of the Revised Code. The legislation authorizing the issuance of the securities shall provide for levying and collecting annually by taxation, amounts sufficient to pay the interest on and principal of the securities. The securities

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shall be offered for sale on the open market or given to the vendor or contractor if no sale is made.

Section 505.40 of the Revised Code does not apply to any securities issued, or any lease with an option to purchase entered into, in accordance with this division.

(E) A board of township trustees of any township or a board of fire district trustees of a fire district created under section 505.371 of the Revised Code may purchase a policy or policies of liability insurance for the officers, employees, and appointees of the fire department, fire district, or joint fire district governed by the board that includes personal injury liability coverage as to the civil liability of those officers, employees, and appointees for false arrest, detention, or imprisonment, malicious prosecution, libel, slander, defamation or other violation of the right of privacy, wrongful entry or eviction, or other invasion of the right of private occupancy, arising out of the performance of their duties.

When a board of township trustees cannot, by deed of gift or by purchase and upon terms it considers reasonable, procure land for a township fire station that is needed in order to respond in reasonable time to a fire or medical emergency, the board may appropriate land for that purpose under sections 163.01 to 163.22 of the Revised Code. If it is necessary to acquire additional adjacent land for enlarging or improving the fire station, the board may purchase, appropriate, or accept a deed of gift for the land for these purposes.

(F) As used in this division, "emergency medical service organization" has the same meaning as in section 4766.01 of the Revised Code.

A board of township trustees, by adoption of an appropriate resolution, may choose to have the state board of emergency medical, fire, and transportation services license any emergency medical service organization it operates. If the board adopts such a resolution, Chapter 4766. of the Revised Code, except for sections 4766.06 and 4766.99 of the Revised Code, applies to the organization. All rules adopted under the applicable sections of that chapter also apply to the organization. A board of township trustees, by adoption of an appropriate resolution, may remove its emergency medical service organization from the jurisdiction of the state board of emergency medical, fire, and transportation services.

Sec. 505.48. (A) The board of township trustees of any township may, by resolution adopted by two-thirds of the members of the board, create a township police district comprised of all or a portion of the unincorporated territory of the township as the resolution may specify. If the township police district does not include all of the unincorporated territory of the township, the resolution creating the district shall contain a complete and accurate description of the territory of the district and a separate and distinct name for the district.

At any time not less than one hundred twenty days after a township police district is created and operative, the territorial limits of the district may be altered in the manner provided in division (B) of this section or, if applicable, as provided in section 505.482 of the Revised Code.

(B) Except as otherwise provided in section 505.481 of the Revised Code, the territorial limits of a township police district may be altered by a resolution adopted by a two-thirds vote of the

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board of township trustees. If the township police district imposes a tax, any territory proposed for addition to the district shall become part of the district only after all of the following have occurred:

(1) Adoption by two-thirds vote of the board of township trustees of a resolution approving the expansion of the territorial limits of the district;

(2) Adoption by a two-thirds vote of the board of township trustees of a resolution recommending the extension of the tax to the additional territory;

(3) The board requests and obtains from the county auditor the information required for a tax levy under section 5705.03 of the Revised Code, in the same manner required under that section, except that the levy's annual collections shall be estimated assuming that the additional territory has been added to the township police district.

(4) Approval of the tax by the electors of the territory proposed for addition to the district.

Each resolution of the board adopted under division (B)(2) of this section shall state the name of the township police district, a description of the territory to be added, the rate, expressed in mills for each one dollar of taxable value, the effective rate, expressed in dollars for each one hundred thousand dollars of the county auditor's ~~appraised-market~~ value, and termination date of the tax, which shall be the rate, effective rate, and termination date of the tax currently in effect in the district.

The board of trustees shall certify each resolution adopted under division (B)(2) of this section and the county auditor's certification under division (B)(3) of this section to the board of elections in accordance with section 5705.19 of the Revised Code. The election required under division (B)(4) of this section shall be held, canvassed, and certified in the manner provided for the submission of tax levies under section 5705.25 of the Revised Code, except that the question appearing on the ballot shall read:

"Shall the territory within _____ (description of the proposed territory to be added) be added to _____ (name) township police district, and a property tax, that the county auditor estimates will collect \$ _____ annually, at a rate not exceeding _____ mills for each \$1 of taxable value, which amounts to \$ _____ (here insert effective rate) for each \$100,000 of the county auditor's ~~appraised-market~~ value, be in effect for _____ (here insert the number of years the tax is to be in effect or "a continuing period of time," as applicable)?"

If the question is approved by at least a majority of the electors voting on it, the joinder shall be effective as of the first day of January of the year following approval, and, on that date, the township police district tax shall be extended to the taxable property within the territory that has been added.

As used in this section, "the county auditor's ~~appraised-market~~ value" and "effective rate" have the same meanings as in section 5705.01 of the Revised Code.

Sec. 505.481. (A) If a township police district does not include all the unincorporated territory of the township, the remaining unincorporated territory of the township may be added to the

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district by a resolution adopted by a unanimous vote of the board of township trustees to place the issue of expansion of the district on the ballot for the electors of the entire ~~unincorporated~~ territory of the township. The resolution shall state whether the proposed township police district initially will hire personnel as provided in section 505.49 of the Revised Code or contract for the provision of police protection services or additional police protection services as provided in section 505.43 or 505.50 of the Revised Code. If the board proposes to levy a tax throughout all of the unincorporated territory of the township, the board shall request and obtain from the county auditor the information required for a tax levy under section 5705.03 of the Revised Code, except that the levy's annual collections shall be estimated assuming that the unincorporated territory has been added to the township police district.

The ballot measure shall provide for the addition into a new district of all the unincorporated territory of the township not already included in the township police district and for the levy of any tax then imposed by the district throughout the unincorporated territory of the township. If the measure includes a tax, the measure shall state the rate of the tax, which need not be the same rate of any tax imposed by the existing district, to be imposed in the district resulting from approval of the measure, expressed in mills for each one dollar of taxable value, the effective rate, expressed in dollars for each one hundred thousand dollars of the county auditor's ~~appraised-market~~ value, the last year in which the tax will be levied or that it will be levied for a continuous period of time, and the county auditor's estimate of the levy's annual collections.

(B) The election on the measure shall be held, canvassed, and certified in the manner provided for the submission of tax levies under section 5705.25 of the Revised Code, except that the question appearing on the ballot shall read substantially as follows:

"Shall the unincorporated territory within _____ (name of the township) not already included within the _____ (name of township police district) be added to the township police district to create the _____ (name of new township police district) township police district?"

The name of the proposed township police district shall be separate and distinct from the name of the existing township police district.

If a tax is imposed in the existing township police district, the question shall be modified by adding, at the end of the question, the following: ", and shall a property tax be levied in the new township police district, replacing the tax in the existing township police district, that the county auditor estimates will collect \$_____ annually, at a rate not exceeding _____ mills for each \$1 of taxable value, which amounts to \$_____ (effective rate) for each \$100,000 of the county auditor's ~~appraised-market~~ value, for _____ (number of years the tax will be levied, or "a continuing period of time")."

If the measure is not approved by a majority of the electors voting on it, the township police district shall continue to occupy its existing territory until altered as provided in this section or section 505.48 of the Revised Code, and any existing tax imposed under section 505.51 of the Revised Code shall remain in effect in the existing district at the existing rate and for as long as

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provided in the resolution under the authority of which the tax is levied.

As used in this section, "the county auditor's ~~appraised-market~~ value" and "effective rate" have the same meanings as in section 5705.01 of the Revised Code.

Sec. 507.09. (A) In calendar year 2018, the township fiscal officer shall be entitled to compensation as follows:

(1) In townships having a budget of two hundred fifty thousand dollars or less, ten thousand nine hundred eighteen dollars;

(2) In townships having a budget of more than two hundred fifty thousand but not more than five hundred thousand dollars, fourteen thousand thirty-nine dollars;

(3) In townships having a budget of more than five hundred thousand but not more than seven hundred fifty thousand dollars, fifteen thousand five hundred ninety-seven dollars;

(4) In townships having a budget of more than seven hundred fifty thousand but not more than one million five hundred thousand dollars, eighteen thousand seven hundred seventeen dollars;

(5) In townships having a budget of more than one million five hundred thousand but not more than three million five hundred thousand dollars, twenty-one thousand eight hundred thirty-six dollars;

(6) In townships having a budget of more than three million five hundred thousand but not more than six million dollars, twenty-three thousand three hundred ninety-six dollars;

(7) In townships having a budget of more than six million but not more than ten million dollars, twenty-six thousand eight hundred fifty-two dollars;

(8) In townships having a budget of more than ten million dollars, thirty-one thousand sixty-four dollars.

(B) The compensation determined under division (A) of this section shall be increased as follows:

(1) In calendar year 2019 and in each calendar year thereafter through calendar year 2028~~2025, the compensation determined under division (A) of this section shall be increased by one and three-quarters per cent;~~

(2) In calendar year 2026 and in each calendar year thereafter through calendar year 2029, by five per cent.

(C) Any township fiscal officer may elect to receive less than the compensation the fiscal officer is entitled to under this section. Any township fiscal officer electing to do this shall so notify the board of township trustees in writing, and the board shall include this notice in the minutes of its next board meeting.

(D) The compensation of the township fiscal officer shall be paid in equal monthly payments. If the office of township fiscal officer is held by more than one person during any calendar year, each person holding the office shall receive payments for only those months, and any fractions of those months, during which the person holds the office.

A township fiscal officer may be compensated from the township general fund or from other

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township funds based on the proportion of time the township fiscal officer spends providing services related to each fund. A township fiscal officer must document the amount of time the township fiscal officer spends providing services related to each fund by certification specifying the percentage of time spent working on matters to be paid from the township general fund or from other township funds in such proportions as the kinds of services performed.

Sec. 507.12. (A) To enhance the background and working knowledge of township fiscal officers in government accounting, budgeting and financing, financial report preparation, cybersecurity, ~~and the rules adopted by the auditor of state, bulletins or other information published by the auditor of state, and any other subject deemed appropriate by the auditor of state,~~ the auditor of state shall conduct education programs and continuing education courses for individuals elected or appointed for the first time to the office of township fiscal officer, and shall conduct continuing education courses for individuals who continue to hold the office in a subsequent term. The Ohio township association also may conduct such initial education programs and continuing education courses if approved by the auditor of state. The auditor of state, in conjunction with the Ohio township association, shall determine the manner and content of the initial education programs and continuing education courses.

(B) A newly elected or appointed township fiscal officer shall complete at least six hours of initial education programs before commencing, or during the first year of, office. A township fiscal officer who participates in a training program held under section 117.44 of the Revised Code may apply those hours taken before commencing office to the six hours of initial education programs required under this division.

(C)(1) In addition to the six hours of initial education required under division (B) of this section, a newly elected township fiscal officer shall complete at least a total of eighteen continuing education hours during the township fiscal officer's first term of office.

(2) A township fiscal officer who is elected to a subsequent term of office shall complete twelve hours of continuing education courses in each subsequent term of office.

(3) The auditor of state shall adopt rules specifying the initial education programs and continuing education courses that are required for a township fiscal officer who has been appointed to fill a vacancy. The requirements shall be proportionally equivalent, based on the time remaining in the vacated office, to the requirements for a newly elected township fiscal officer.

(4) At least two hours of ethics instruction shall be included in the continuing education hours required by divisions (C)(1) and (2) of this section.

(5) A township fiscal officer who participates in a training program or seminar established under section 109.43 of the Revised Code may apply the three hours of training to the continuing education hours required by divisions (C)(1) and (2) of this section.

(D)(1) A certified public accountant who serves as a township fiscal officer may apply to the continuing education hours required by division (C) of this section any hours of continuing education completed under section 4701.11 of the Revised Code after being elected or appointed as

a township fiscal officer.

(2) A township fiscal officer may apply to the continuing education hours required by division (C) of this section any hours of continuing education completed under section 135.22 of the Revised Code after being elected or appointed as a township fiscal officer.

(3) A township fiscal officer who teaches an approved continuing education course under division (C) of this section is entitled to credit for the course in the same manner as if the township fiscal officer had attended the course.

~~(E) The auditor of state shall adopt rules for verifying the completion of initial education programs and continuing education courses required under this section. The auditor of state shall issue a certificate of completion to each township fiscal officer who completes the initial education programs and continuing education courses. The auditor of state shall issue a "failure to complete" notice to any township fiscal officer who is required to complete initial education programs and continuing education courses under this section, but who fails to do so. The notice is for informational purposes only and does not affect any individual's ability to hold the office of township fiscal officer.~~

The township fiscal officer shall retain the documentation of any initial or continuing education courses completed. The auditor of state shall audit for compliance with this section.

(F) Each board of township trustees shall approve a reasonable amount requested by the township fiscal officer to cover the costs the township fiscal officer is required to incur to meet the requirements of this section, including registration fees, lodging and meal expenses, and travel expenses.

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Sec. 511.28. A copy of any resolution for a tax levy adopted by the township board of park commissioners as provided in section 511.27 of the Revised Code shall be certified by the clerk of the board of park commissioners to the board of elections of the proper county, together with a certified copy of the resolution approving the levy, passed by the board of township trustees if such a resolution is required by division (C) of section 511.27 of the Revised Code, and the county auditor's certification, not less than ninety days before a general or primary election in any year. The board of elections shall submit the proposal to the electors as provided in section 511.27 of the Revised Code at the succeeding general or primary election. A resolution to renew an existing levy may not be placed on the ballot unless the question is submitted at the general election held during the last year the tax 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. The board of park commissioners shall cause notice that the vote will be taken to be published once a week for two consecutive weeks prior to the election in a newspaper of general circulation, or as provided in section 7.16 of the Revised Code, in the county within which the park district is located. Additionally, if the board of elections operates and maintains a web site, the board of elections shall post that notice on its web site for thirty days prior to the election. The notice shall state the purpose of the proposed levy, the levy's estimated annual collections, the levy's annual rate or, if applicable, the levy's effective rate, expressed in dollars for

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each one hundred thousand dollars of the county auditor's ~~appraised-market~~ value as well as the annual rate expressed in mills for each one dollar of taxable value, the number of consecutive years during which the levy shall be in effect, and the time and place of the election.

The form of the ballots cast at the election shall be: "An additional tax for the benefit of (name of township park district) _____ for the purpose of (purpose stated in the order of the board) _____, 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 the levy is to run) _____

	FOR THE TAX LEVY	
	AGAINST THE TAX LEVY	"

If the levy submitted is a proposal to renew, increase, or decrease an existing levy, the form of the ballot specified in this section shall be changed by substituting for the words "An additional" at the beginning of the form, the words "A renewal of a" in the case of a proposal to renew an existing levy in the same amount; the words "A renewal of _____ mills and an increase of _____ mills for each \$1 of taxable value to constitute a" in the case of an increase; or the words "A renewal of part of an existing levy, being a reduction of _____ mills for each \$1 of taxable value, to constitute a" in the case of a decrease in the rate of the existing levy. Additionally, the effective rate, in lieu of the rate, shall be expressed for each one hundred thousand dollars of the county auditor's ~~appraised-market~~ value.

If the tax is to be placed on the current tax list, the form of the ballot shall be modified by adding, after the statement of the number of years the levy is to run, the phrase ", 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)."

The question covered by the order shall be submitted as a separate proposition, but may be printed on the same ballot with any other proposition submitted at the same election, other than the election of officers. More than one such question may be submitted at the same election.

As used in this section, "the county auditor's ~~appraised-market~~ value" and "effective rate" have the same meanings as in section 5705.01 of the Revised Code.

Sec. 511.34. In townships composed of islands, and on one of which islands lands have been conveyed in trust for the benefit of the inhabitants of the island for use as a park, and a board of park trustees has been provided for the control of the park, the board of township trustees may create a tax district of the island to raise funds by taxation as provided under divisions (A) and (B) of this section.

(A) For the care and maintenance of parks on the island, the board of township trustees annually may levy a tax, not to exceed one mill for each one dollar of taxable value, upon all the

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taxable property in the district. The tax shall be in addition to all other ~~levies~~ authorized by law, and subject to no limitation on tax rates except as provided in this division.

The proceeds of the tax levy shall be expended by the board of township trustees for the purpose of the care and maintenance of the parks, and shall be paid out of the township treasury upon the orders of the board of park trustees.

(B) For the purpose of acquiring additional land for use as a park, the board of township trustees may levy a tax in excess of the ten-mill limitation on all taxable property in the district. The tax shall be proposed by resolution adopted by two-thirds of the members of the board of township trustees. The resolution shall specify the purpose and rate of the tax and the number of years the tax will be levied, which shall not exceed five years, and which may include a levy on the current tax list and duplicate. The resolution shall go into immediate effect upon its passage, and no publication of the resolution is necessary other than that provided for in the notice of election. The board of township trustees shall certify a copy of the resolution to the proper board of elections not later than ninety days before the primary or general election in the township, and the board of elections shall submit the question of the tax to the voters of the district at the succeeding primary or general election. The board of elections shall make the necessary arrangements for the submission of the question to the electors of the district, and the election shall be conducted, canvassed, and certified in the same manner as regular elections in the township for the election of officers. Notice of the election shall be published in a newspaper of general circulation in the township 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, notice of the election also shall be posted on that web site for thirty days prior to the election. The notice shall state the purpose of the tax, the levy's estimated annual collections, the proposed rate of the tax expressed in dollars for each one hundred thousand dollars of the county auditor's ~~appraised-market~~ value and mills for each one dollar of taxable value, the number of years the tax will be in effect, the first year the tax will be levied, and the time and place of the election.

The form of the ballots cast at an election held under this division shall be as follows:

"An additional tax for the benefit of _____ (name of the township) for the purpose of acquiring additional park land, that the county auditor estimates will collect \$_____ annually, at a rate of _____ 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 the levy is to run) beginning in _____ (first year the tax will be levied).

	FOR THE TAX LEVY	
	AGAINST THE TAX LEVY	"

The question shall be submitted as a separate proposition but may be printed on the same ballot with any other proposition submitted at the same election other than the election of officers.

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More than one such question may be submitted at the same election.

If the levy is approved by a majority of electors voting on the question, the board of elections shall certify the result of the election to the tax commissioner. In the first year of the levy, the tax shall be extended on the tax lists after the February settlement following the election. If the tax is to be placed on the tax lists of the current year as specified in the resolution, the board of elections shall certify the result of the election immediately after the canvass to the board of township trustees, which shall forthwith make the necessary levy and certify the levy to the county auditor, who shall extend the levy on the tax lists for collection. After the first year of the levy, the levy shall be included in the annual tax budget that is certified to the county budget commission.

As used in this section, "the county auditor's ~~appraised~~ market value" has the same meaning as in section 5705.01 of the Revised Code.

Sec. 513.18. In the event any township, contiguous to a joint township hospital district, desires to become a part of such district in existence under sections 513.07 to 513.18 of the Revised Code, its board of township trustees, by a two-thirds favorable vote of the members of such board, after the existing joint township hospital board has, by a majority favorable vote of the members thereof, approved the terms under which such township proposes to join the district, shall become a part of the joint township district hospital board under such terms and with all the rights, privileges, and responsibilities enjoyed by and extended to the existing members of the hospital board under such sections, including representation on the board of hospital governors by the appointment of an elector of such township as a member thereof.

If the terms under which such township proposes to join the hospital district involve a tax levy for the purpose of sharing the existing obligations, including bonded indebtedness, of the district or the necessary operating expenses of such hospital, such township shall not become a part of the district until its electors have approved such levy as provided in this section. In such a case, the board of township trustees and the county auditor shall proceed in the same manner as required for a tax levy under section 5705.03 of the Revised Code, except that the levy's annual collections shall be estimated assuming that the township has been added to the hospital district.

Upon request of the board of township trustees of the township proposing to join such district, by resolution approved by a two-thirds vote of its members, the board of elections of the county in which the township lies shall place upon the ballot for submission to the electorate of such township at the next primary or general election occurring not less than ninety nor more than one hundred thirty-five days after such request is received from the board of township trustees the question of levying a tax, not to exceed one mill outside the ten-mill limitation, for a period of not to exceed five years, to provide funds for the payment of the township's share of the necessary expenses incurred in the operation of such hospital, or the question of levying a tax to pay the township's share of the existing obligations, including bonded indebtedness, of the district, or both questions may be submitted at the same primary or general election. The question appearing on the ballot shall read:

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"Shall _____ (name of township) be added to the _____ (name of joint township hospital district), and property tax be levied for the purpose of _____ (purpose of tax), that the county auditor estimates will collect \$_____ annually, at a rate not exceeding _____ mills for each \$1 of taxable value, which amounts to \$_____ (rate or effective rate, as applicable) for each \$100,000 of the county auditor's ~~appraised-market~~ value, to be in effect for _____ (number of years the tax is to be in effect)?"

If a majority of the electors voting on the propositions vote in favor thereof, the county auditor shall place such levies on the tax duplicate against the property in the township, which township shall thereby become a part of said joint township hospital district.

As used in this section, "the county auditor's ~~appraised-market~~ value" and "effective rate" have the same meanings as in section 5705.01 of the Revised Code.

Sec. 519.12. (A)(1) Amendments to the zoning resolution may be initiated by motion of the township zoning commission, by the passage of a resolution by the board of township trustees, or by the filing of an application by one or more of the owners or lessees of property within the area proposed to be changed or affected by the proposed amendment with the township zoning commission. The board of township trustees may require that the owner or lessee of property filing an application to amend the zoning resolution pay a fee to defray the cost of advertising, mailing, filing with the county recorder, and other expenses. If the board of township trustees requires such a fee, it shall be required generally, for each application. The board of township trustees, upon the passage of such a resolution, shall certify it to the township zoning commission.

(2) Upon the adoption of a motion by the township zoning commission, the certification of a resolution by the board of township trustees to the commission, or the filing of an application by property owners or lessees as described in division (A)(1) of this section with the commission, the commission shall set a date for a public hearing, which date shall not be less than twenty nor more than forty days from the date of the certification of such a resolution, the date of adoption of such a motion, or the date of the filing of such an application. Notice of the hearing shall be given by the commission by one publication at least ten days before the date of the hearing using at least one of the following methods:

(a) In the print or digital edition of one or more newspapers of general circulation in the township;

(b) On the official public notice web site established under section 125.182 of the Revised Code;

(c) On the web site and social media account of the township.

(B) If the proposed amendment intends to rezone or redistrict ten or fewer parcels of land, as listed on the county auditor's current tax list, written notice of the hearing shall be mailed by the township zoning commission, by first class mail, at least ten days before the date of the public hearing to all owners of property within and contiguous to and directly across the street from the area proposed to be rezoned or redistricted to the addresses of those owners appearing on the county

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auditor's current tax list. The failure of delivery of that notice shall not invalidate any such amendment.

(C) If the proposed amendment intends to rezone or redistrict ten or fewer parcels of land as listed on the county auditor's current tax list, the published and mailed notices shall set forth the time, date, and place of the public hearing and include all of the following:

- (1) The name of the township zoning commission that will be conducting the hearing;
- (2) A statement indicating that the motion, resolution, or application is an amendment to the zoning resolution;
- (3) A list of the addresses of all properties to be rezoned or redistricted by the proposed amendment and of the names of owners of those properties, as they appear on the county auditor's current tax list;
- (4) The present zoning classification of property named in the proposed amendment and the proposed zoning classification of that property;
- (5) The time and place where the motion, resolution, or application proposing to amend the zoning resolution will be available for examination for a period of at least ten days prior to the hearing;
- (6) The name of the person responsible for giving notice of the hearing by publication, by mail, or by both publication and mail;
- (7) A statement that, after the conclusion of the hearing, the matter will be submitted to the board of township trustees for its action;
- (8) Any other information requested by the commission.

(D) If the proposed amendment alters the text of the zoning resolution, or rezones or redistricts more than ten parcels of land as listed on the county auditor's current tax list, the published notice shall set forth the time, date, and place of the public hearing and include all of the following:

- (1) The name of the township zoning commission that will be conducting the hearing on the proposed amendment;
- (2) A statement indicating that the motion, application, or resolution is an amendment to the zoning resolution;
- (3) The time and place where the text and maps of the proposed amendment will be available for examination for a period of at least ten days prior to the hearing;
- (4) The name of the person responsible for giving notice of the hearing by publication;
- (5) A statement that, after the conclusion of the hearing, the matter will be submitted to the board of township trustees for its action;
- (6) Any other information requested by the commission.

(E)(1)(a) Except as provided in division (E)(1)(b) of this section, within five days after the adoption of the motion described in division (A) of this section, the certification of the resolution described in division (A) of this section, or the filing of the application described in division (A) of

this section, the township zoning commission shall transmit a copy of it together with text and map pertaining to it to the county or regional planning commission, if there is such a commission, for approval, disapproval, or suggestions.

The county or regional planning commission shall recommend the approval or denial of the proposed amendment or the approval of some modification of it and shall submit its recommendation to the township zoning commission. The recommendation shall be considered at the public hearing held by the township zoning commission on the proposed amendment.

(b) The township zoning commission of a township that has adopted a limited home rule government under Chapter 504. of the Revised Code is not subject to division (E)(1)(a) of this section but may choose to comply with division (E)(1)(a) of this section.

(2) The township zoning commission, within thirty days after the hearing, shall recommend the approval or denial of the proposed amendment, or the approval of some modification of it, and submit that recommendation together with the motion, application, or resolution involved, the text and map pertaining to the proposed amendment, and the recommendation of the county or regional planning commission on it to the board of township trustees.

(3) The board of township trustees, upon receipt of that recommendation, shall set a time for a public hearing on the proposed amendment, which date shall not be more than thirty days from the date of the receipt of that recommendation. Notice of the hearing shall be given by the board by one publication at least ten days before the date of the hearing using at least one of the following methods:

(a) In the print or digital edition of one or more newspapers of general circulation in the township;

(b) On the official public notice web site established under section 125.182 of the Revised Code;

(c) On the web site and social media account of the township.

(F) If the proposed amendment intends to rezone or redistrict ten or fewer parcels of land as listed on the county auditor's current tax list, the published notice shall set forth the time, date, and place of the public hearing and include all of the following:

(1) The name of the board of township trustees that will be conducting the hearing;

(2) A statement indicating that the motion, application, or resolution is an amendment to the zoning resolution;

(3) A list of the addresses of all properties to be rezoned or redistricted by the proposed amendment and of the names of owners of those properties, as they appear on the county auditor's current tax list;

(4) The present zoning classification of property named in the proposed amendment and the proposed zoning classification of that property;

(5) The time and place where the motion, application, or resolution proposing to amend the zoning resolution will be available for examination for a period of at least ten days prior to the

hearing;

(6) The name of the person responsible for giving notice of the hearing by publication, by mail, or by both publication and mail;

(7) Any other information requested by the board.

(G) If the proposed amendment alters the text of the zoning resolution, or rezones or redistricts more than ten parcels of land as listed on the county auditor's current tax list, the published notice shall set forth the time, date, and place of the public hearing and include all of the following:

(1) The name of the board of township trustees that will be conducting the hearing on the proposed amendment;

(2) A statement indicating that the motion, application, or resolution is an amendment to the zoning resolution;

(3) The time and place where the text and maps of the proposed amendment will be available for examination for a period of at least ten days prior to the hearing;

(4) The name of the person responsible for giving notice of the hearing by publication;

(5) Any other information requested by the board.

(H) Within twenty days after its public hearing, the board of township trustees shall either adopt or deny the recommendations of the township zoning commission or adopt some modification of them. If the board denies or modifies the commission's recommendations, a majority vote of the board shall be required.

~~The~~ Except as provided in division (J) of this section, the proposed amendment, if adopted by the board, shall become effective in thirty days after the date of its adoption, unless, within thirty days after the adoption, there is presented to the board of township trustees a petition, signed by a number of registered electors residing in the unincorporated area of the township or part of that unincorporated area included in the zoning plan equal to not less than ~~fifteen~~ thirty-five per cent of the total vote cast for all candidates for governor in that area at the most recent general election at which a governor was elected, requesting the board of township trustees to submit the amendment to the electors of that area for approval or rejection at a special election to be held on the day of the next primary or general election that occurs at least ninety days after the petition is filed. Each part of this petition shall contain the number and the full and correct title, if any, of the zoning amendment resolution, motion, or application, furnishing the name by which the amendment is known and a brief summary of its contents. In addition to meeting the requirements of this section, each petition shall be governed by the rules specified in section 3501.38 of the Revised Code.

The form of a petition calling for a zoning referendum and the statement of the circulator shall be substantially as follows:

"PETITION FOR ZONING REFERENDUM

(if the proposal is identified by a particular name or number, or both, these should be inserted here) _____

A proposal to amend the zoning map of the unincorporated area of _____ Township, _____ County, Ohio, adopted ____ (date) ____ (followed by brief summary of the proposal).

To the Board of Township Trustees of _____ Township, _____ County, Ohio:

We, the undersigned, being electors residing in the unincorporated area of _____ Township, included within the _____ Township Zoning Plan, equal to not less than fifteen per cent of the total vote cast for all candidates for governor in the area at the preceding general election at which a governor was elected, request the Board of Township Trustees to submit this amendment of the zoning resolution to the electors of _____ Township residing within the unincorporated area of the township included in the _____ Township Zoning Resolution, for approval or rejection at a special election to be held on the day of the primary or general election to be held on ____ (date) ____, pursuant to section 519.12 of the Revised Code.

Street Address Date of Signature or R.F.D. Township Precinct
County Signing

STATEMENT OF CIRCULATOR

I, _____ (name of circulator) _____, declare under penalty of election falsification that I am an elector of the state of Ohio and reside at the address appearing below my signature; that I am the circulator of the foregoing part petition containing _____ (number) _____ signatures; that I have witnessed the affixing of every signature; that all signers were to the best of my knowledge and belief qualified to sign; and that every signature is to the best of my knowledge and belief the signature of the person whose signature it purports to be or of an attorney in fact acting pursuant to section 3501.382 of the Revised Code.

(Signature of circulator)

(Address of circulator's permanent residence in this state)

(City, village, or township, and zip code)

WHOEVER COMMITS ELECTION FALSIFICATION IS GUILTY OF A FELONY OF THE FIFTH DEGREE."

The petition shall be filed with the board of township trustees and shall be accompanied by

an appropriate map of the area affected by the zoning proposal. Within two weeks after receiving a petition filed under this section, the board of township trustees shall certify the petition to the board of elections. A petition filed under this section shall be certified to the board of elections not less than ninety days prior to the election at which the question is to be voted upon.

The board of elections shall determine the sufficiency and validity of each petition certified to it by a board of township trustees under this section. If the board of elections determines that a petition is sufficient and valid, the question shall be voted upon at a special election to be held on the day of the next primary or general election that occurs at least ninety days after the date the petition is filed with the board of township trustees, regardless of whether any election will be held to nominate or elect candidates on that day.

No amendment for which such a referendum vote has been requested shall be put into effect unless a majority of the vote cast on the issue is in favor of the amendment. Upon certification by the board of elections that the amendment has been approved by the voters, it shall take immediate effect.

(I) Within five working days after an amendment's effective date, the board of township trustees shall file the text and maps of the amendment in the office of the county recorder and with the county or regional planning commission, if one exists.

The failure to file any amendment, or any text and maps, or duplicates of any of these documents, with the office of the county recorder or the county or regional planning commission as required by this section does not invalidate the amendment and is not grounds for an appeal of any decision of the board of zoning appeals.

(J)(1) Notwithstanding any contrary provision of the Revised Code, a decision of the board of township trustees to adopt a proposed amendment to the zoning text or map to rezone, redistrict, or otherwise make an amendment related to, any property involved in a megaproject as defined in section 122.17 of the Revised Code shall take effect immediately upon adoption and is exempt from the referendum procedures in division (H) of this section.

(2) If a proposed amendment establishes or modifies planned-unit development regulations, the following apply in lieu of the contrary provisions of division (H) of this section:

(a) The board of elections shall determine the sufficiency and validity of the petition not later than thirty days after the petition is certified to the board of elections by the board of township trustees.

(b) If the board of elections determines there is an insufficient number of valid signatures, the board immediately shall notify the person who presented the petition. The person may submit additional signatures not later than ten days after the notification.

Sec. 523.06. If a merger agreement is entered into as required by section 523.04 of the Revised Code, this section does not apply. If a merger agreement is not entered into under section 523.04 of the Revised Code, the merger agreement shall contain all of the terms and conditions specified in this section. If a partial merger agreement is entered into under section 523.04 of the

Revised Code, this section applies only to the extent any term or condition that is required by section 523.04 of the Revised Code to be addressed in the merger agreement is not addressed therein.

The terms and conditions of a merger agreement to which this section applies shall be as follows:

(A) All members of each board of township trustees shall serve as board members of the new township. At the first general election for township officers occurring not less than ninety days after a merger is approved, the electors of the new township shall elect three township trustees with staggered terms of office. The first terms of office following the election shall be modified to an even number of years not to exceed four to allow subsequent elections for the office to be held in the same year as other township officers.

(B) The township fiscal officer of the largest township, by population, shall be the township fiscal officer for the new township. At the first general election for township officers occurring not less than ninety days after the merger, the electors shall elect a township fiscal officer, whose first term of office shall be modified to an even number of years not to exceed four to allow subsequent elections for that office to be held in the same year as other township fiscal officers.

(C) Voted property tax levies shall remain in effect for the parcels of real property to which they applied prior to the merger, and the merger shall not affect the proceeds of a tax levy pledged for the retirement of any debt obligation. Upon expiration of a property tax levy, the levy may only be replaced or renewed by vote of the electors in the manner provided by law, to apply to real property within the boundaries of the new township. If the millage levied inside the ten-mill limitation of each township merged is different, the board of township trustees of the new township shall immediately equalize the millage for the entire new township.

(D) For purposes of the retirement of all debt obligations of each township merged, the township fiscal officer shall continue to track parcels of real property and the tax revenue generated on those parcels by the tax districts that were in place prior to the merger, and shall provide that information on an annual basis to the board of township trustees of the new township. Debt obligations that existed at the time of the merger shall be retired from the revenue generated from the parcels of real property that made up the township that incurred the debt before the merger.

(E)(1) With respect to any agreement entered into under Chapter 4117. of the Revised Code that covers any of the employees of the townships merged under this chapter, the state employment relations board, within one hundred twenty days after the date the merger is approved, shall designate the appropriate bargaining units for the employees of the new township in accordance with section 4117.06 of the Revised Code. Notwithstanding the recognition procedures prescribed in section 4117.05 and division (A) of section 4117.07 of the Revised Code, the board shall conduct a representation election with respect to each bargaining unit designated under this division in accordance with divisions (B) and (C) of section 4117.07 of the Revised Code. If an exclusive representative is selected through this election, the exclusive representative shall negotiate and enter into an agreement with the new township in accordance with Chapter 4117. of the Revised Code.

The above boxed and initialed text was
disapproved.

Date: June 30, 2025

Mike DeWine

Mike DeWine, Governor

Until the parties reach an agreement, any agreement in effect on the date of the merger shall apply to the employees that were in the bargaining unit that is covered by the agreement. An agreement in existence on the date of the merger is terminated on the effective date of an agreement negotiated under this division.

(2) If an exclusive representative is not selected, any agreement in effect on the date of the merger shall apply to the employees that were in the bargaining unit that is covered by the agreement and shall expire on its terms.

(3) Each agreement entered into under Chapter 4117. of the Revised Code on or after ~~the effective date of this section~~ September 29, 2011, involving a new township shall contain a provision regarding the designation of an exclusive representative and bargaining units for the new township as described in division (E) of this section.

(4) In addition to the laws listed in division (A) of section 4117.10 of the Revised Code that prevail over conflicting agreements between employee organizations and public employers, division (E) of this section prevails over any conflicting provisions of agreements between employee organizations and public employers that are entered into on or after ~~the effective date of this section~~ September 29, 2011, pursuant to Chapter 4117. of the Revised Code.

(5) As used in division (E) of this section, "employee organization" and "exclusive representative" have the same meanings as in section 4117.01 of the Revised Code.

(F)(1) If the boundaries of the new township are not coextensive with a special purpose district, the new township shall remain in the existing special purpose district as a successor to the original township, unless the special purpose district is dissolved. The board of township trustees of the new township may place a question on the ballot at the next general election held after the merger to conform the boundaries, dissolve the special purpose district, or absorb the special purpose district into the new township on the terms specified in the resolution that places the question on the ballot for approval of the electors of the new township.

(2) As used in division (F) of this section, "special purpose district" means any geographic or political jurisdiction that is created under law by a township merged.

(G) Zoning codes that existed at the time of the merger shall remain in effect after the merger, and the townships that existed before the merger shall be treated as administrative districts within the new township for the purposes of zoning.

Sec. 703.331. (A) Not later than the last day of the year that is immediately after the year the results of a federal decennial census are released, the county auditor, county treasurer, and one member of the board of county commissioners selected by the board of county commissioners, jointly shall evaluate each village located within the county to determine if, over the approximate ten year period beginning the day the results of the preceding federal decennial census were released and ending the day the most recent federal decennial census results were released, both of the following are true:

(1) The village itself provided, the village contracted with a private nongovernmental entity

to provide, or the village contracted with a regional council of governments as defined in section 167.01 of the Revised Code that includes three or more political subdivisions at least two of which are municipal corporations to provide, at least five of the following services:

- (a) Police protection;
- (b) Fire-fighting services;
- (c) Garbage collection;
- (d) Water service;
- (e) Sewer service;
- (f) Emergency medical services;
- (g) Road maintenance;
- (h) Park services or other recreation services;
- (i) Human services;
- (j) A public library established and operated solely by the village;
- (k) Electric service.

(2) At each election at which an elected village position was voted upon, at least one candidate appeared on the ballot for each elected village position.

If a village is located in more than one county, the village shall be evaluated only by the county officials of the county wherein the largest portion of the population of the village resides.

(B) Before beginning the evaluation, the county officials shall request, in writing, information from each village to assist the officials in making their determination. The request shall indicate the applicable evaluation period. Each village shall submit the information, in the manner requested by the county officials, not later than thirty days after receiving the request. The village shall include information about the services provided over the evaluation period, the manner by which such services were provided, a copy of the final appropriation budget or budgets applicable to the evaluation period, information on candidates on the ballot for village elected offices during the evaluation period, any documentation regarding the matters in division (A) of this section during the evaluation period, and any other information specifically requested by the county officials. After receiving the information, if necessary, the county officials may request additional information, which the village shall provide not later than ten days after receiving the request. The county officials shall base their finding on the information provided from the village.

(C) The county officials shall notify the legislative authority of the village of the county officials' finding not later than the last day of the year that is immediately after the year the results of a federal decennial census are released.

(D) If the county officials find a village failed to provide services or field candidates as specified in division (A) of this section, the county officials shall file the finding with the board of elections of the county in which the largest portion of the population of the village resides. The board of elections shall submit the question "Shall the village of _____ surrender its corporate powers?" for the approval or rejection of the electors of the village at the next general election, in

any year, occurring after the period ending ninety days after the filing of the finding with the board. If the result of the election is in favor of the surrender, the board of elections shall certify the results to the secretary of state, the auditor of state, and the county recorder, who shall record it in their respective offices.

(E) The procedure in this section is in addition to the procedure under section 703.33 of the Revised Code for the dissolution of a village.

Sec. 703.34. (A) As used in this section, "condition for the dissolution of a village" means any of the following:

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

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

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

(4) The village does not provide at least two services typically provided by municipal government, such as police or fire protection, garbage collection, water or sewer service, emergency medical services, road maintenance, or similar services. "Services" does not include any administrative service or legislative action.

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

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

(B) If the auditor of state finds, in an audit report issued under division (A) or (B) of section 117.11 of the Revised Code of a village that has a population of ~~one-five~~ one-hundred ~~hundred fifty~~ hundred persons or less ~~and consists of less than two square miles~~, that the village meets at least two conditions for the dissolution of a village, the auditor of state shall send a certified copy of the report together with a letter to the attorney general requesting the attorney general to institute legal action to dissolve the village in accordance with division (C) of this section. The report and letter shall be sent to the attorney general within ten business days after the auditor of state's transmittal of the report to the village. The audit report transmitted to the village shall be accompanied by a notice to the village of the auditor's intent to refer the report to the attorney general for legal action in accordance with this section.

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

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

At the hearing on dissolution, the court shall determine if the village has a population of ~~one~~ five hundred ~~fifty~~ persons or less, ~~consists of less than two square miles~~, and meets at least two conditions for the dissolution of a village. If the court so finds, the court shall order the dissolution of the village, which shall proceed in accordance with sections 703.31 to 703.39 of the Revised Code. The attorney general shall file a certified copy of the court's order of dissolution with the secretary of state and the county recorder of the county in which the village is situated, who shall record it in their respective offices.

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

(E) The procedure in this section is in addition to the procedure of section 703.33 of the Revised Code for the dissolution of a village.

Sec. 717.051. Any multi-level off-street parking structure that is not tax exempt under section 717.05 of the Revised Code and is acquired in fee or by lease or constructed by a municipal corporation ~~that qualifies as an impacted city, as defined in division (C) of section 1728.01 of the Revised Code, at the time of the initial application for exemption provided for in this section or so acquired or constructed by~~, a county within the corporate boundaries of such an impacted city, a new community authority, or a port authority, and the land on which the parking structure is situated, is hereby declared to be a public purpose and may, at the option of the ~~impacted city or municipal corporation,~~ the county, the new community authority, or the port authority, be made the subject of an application for exemption and shall be exempt from taxation for such period as the parking structure is owned or leased by such municipal corporation ~~or, county and is available to members of the general public on a daily or monthly or other subscription basis, provided such period of exemption shall not exceed twenty years from September 30, 1974, or the date acquisition or construction of such structure is completed, whichever shall occur later,~~ new community authority, or port authority. Any such exemption shall be claimed and allowed in the same or similar manner as in the case of other real property exemptions. In the event that an exemption status changes during a tax year, the procedure for the apportionment of the taxes for said year shall be the same as in the case of other changes in the exemption status during the tax year.

Sec. 718.01. Any term used in this chapter that is not otherwise defined in this chapter has the same meaning as when used in a comparable context in laws of the United States relating to federal income taxation or in Title LVII of the Revised Code, unless a different meaning is clearly required. Except as provided in section 718.81 of the Revised Code, if a term used in this chapter

that is not otherwise defined in this chapter is used in a comparable context in both the laws of the United States relating to federal income tax and in Title LVII of the Revised Code and the use is not consistent, then the use of the term in the laws of the United States relating to federal income tax shall control over the use of the term in Title LVII of the Revised Code.

Except as otherwise provided in section 718.81 of the Revised Code, as used in this chapter:

(A)(1) "Municipal taxable income" means the following:

(a) For a person other than an individual, income apportioned or situated to the municipal corporation under section 718.02 of the Revised Code, as applicable, reduced by any pre-2017 net operating loss carryforward available to the person for the municipal corporation.

(b)(i) For an individual who is a resident of a municipal corporation other than a qualified municipal corporation, income reduced by exempt income to the extent otherwise included in income, then reduced as provided in division (A)(2) of this section, and further reduced by any pre-2017 net operating loss carryforward available to the individual for the municipal corporation.

(ii) For an individual who is a resident of a qualified municipal corporation, Ohio adjusted gross income reduced by income exempted, and increased by deductions excluded, by the qualified municipal corporation from the qualified municipal corporation's tax. If a qualified municipal corporation, on or before December 31, 2013, exempts income earned by individuals who are not residents of the qualified municipal corporation and net profit of persons that are not wholly located within the qualified municipal corporation, such individual or person shall have no municipal taxable income for the purposes of the tax levied by the qualified municipal corporation and may be exempted by the qualified municipal corporation from the requirements of section 718.03 of the Revised Code.

(c) For an individual who is a nonresident of a municipal corporation, income reduced by exempt income to the extent otherwise included in income and then, as applicable, apportioned or situated to the municipal corporation under section 718.02 of the Revised Code, then reduced as provided in division (A)(2) of this section, and further reduced by any pre-2017 net operating loss carryforward available to the individual for the municipal corporation.

(2) In computing the municipal taxable income of a taxpayer who is an individual, the taxpayer may subtract, as provided in division (A)(1)(b)(i) or (c) of this section, the amount of the individual's employee business expenses reported on the individual's form 2106 that the individual deducted for federal income tax purposes for the taxable year, subject to the limitation imposed by section 67 of the Internal Revenue Code. For the municipal corporation in which the taxpayer is a resident, the taxpayer may deduct all such expenses allowed for federal income tax purposes. For a municipal corporation in which the taxpayer is not a resident, the taxpayer may deduct such expenses only to the extent the expenses are related to the taxpayer's performance of personal services in that nonresident municipal corporation.

(B) "Income" means the following:

(1)(a) For residents, all income, salaries, qualifying wages, commissions, and other

compensation from whatever source earned or received by the resident, including the resident's distributive share of the net profit of pass-through entities owned directly or indirectly by the resident and any net profit of the resident, except as provided in division (D)(5) of this section.

(b) For the purposes of division (B)(1)(a) of this section:

(i) Any net operating loss of the resident incurred in the taxable year and the resident's distributive share of any net operating loss generated in the same taxable year and attributable to the resident's ownership interest in a pass-through entity shall be allowed as a deduction, for that taxable year and the following five taxable years, against any other net profit of the resident or the resident's distributive share of any net profit attributable to the resident's ownership interest in a pass-through entity until fully utilized, subject to division (B)(1)(d) of this section;

(ii) The resident's distributive share of the net profit of each pass-through entity owned directly or indirectly by the resident shall be calculated without regard to any net operating loss that is carried forward by that entity from a prior taxable year and applied to reduce the entity's net profit for the current taxable year.

(c) Division (B)(1)(b) of this section does not apply with respect to any net profit or net operating loss attributable to an ownership interest in an S corporation unless shareholders' distributive shares of net profits from S corporations are subject to tax in the municipal corporation as provided in division (C)(14)(b) or (c) of this section.

(d) Any amount of a net operating loss used to reduce a taxpayer's net profit for a taxable year shall reduce the amount of net operating loss that may be carried forward to any subsequent year for use by that taxpayer. In no event shall the cumulative deductions for all taxable years with respect to a taxpayer's net operating loss exceed the original amount of that net operating loss available to that taxpayer.

(2) In the case of nonresidents, all income, salaries, qualifying wages, commissions, and other compensation from whatever source earned or received by the nonresident for work done, services performed or rendered, or activities conducted in the municipal corporation, including any net profit of the nonresident, but excluding the nonresident's distributive share of the net profit or loss of only pass-through entities owned directly or indirectly by the nonresident.

(3) For taxpayers that are not individuals, net profit of the taxpayer;

(4) Lottery, sweepstakes, gambling and sports winnings, winnings from games of chance, and prizes and awards. If the taxpayer is a professional gambler for federal income tax purposes, the taxpayer may deduct related wagering losses and expenses to the extent authorized under the Internal Revenue Code and claimed against such winnings.

(C) "Exempt income" means all of the following:

(1) The military pay or allowances of members of the armed forces of the United States or members of their reserve components, including the national guard of any state; As used in division (C)(1) of this section, "armed forces" has the same meaning as in 10 U.S.C. 101.

(2)(a) Except as provided in division (C)(2)(b) of this section, intangible income;

(b) A municipal corporation that taxed any type of intangible income on March 29, 1988, pursuant to Section 3 of S.B. 238 of the 116th general assembly, may continue to tax that type of income if a majority of the electors of the municipal corporation voting on the question of whether to permit the taxation of that type of intangible income after 1988 voted in favor thereof at an election held on November 8, 1988.

(3) Social security benefits, railroad retirement benefits, unemployment compensation, pensions, retirement benefit payments, payments from annuities, and similar payments made to an employee or to the beneficiary of an employee under a retirement program or plan, disability payments received from private industry or local, state, or federal governments or from charitable, religious or educational organizations, and the proceeds of sickness, accident, or liability insurance policies. As used in division (C)(3) of this section, "unemployment compensation" does not include supplemental unemployment compensation described in section 3402(o)(2) of the Internal Revenue Code.

(4) The income of religious, fraternal, charitable, scientific, literary, or educational institutions to the extent such income is derived from tax-exempt real estate, tax-exempt tangible or intangible property, or tax-exempt activities.

(5) Compensation paid under section 3501.28 or 3501.36 of the Revised Code to a person serving as a precinct election official to the extent that such compensation does not exceed one thousand dollars for the taxable year. Such compensation in excess of one thousand dollars for the taxable year may be subject to taxation by a municipal corporation. A municipal corporation shall not require the payer of such compensation to withhold any tax from that compensation.

(6) Dues, contributions, and similar payments received by charitable, religious, educational, or literary organizations or labor unions, lodges, and similar organizations;

(7) Alimony and child support received;

(8) Compensation for personal injuries or for damages to property from insurance proceeds or otherwise, excluding compensation paid for lost salaries or wages or compensation from punitive damages;

(9) Income of a public utility when that public utility is subject to the tax levied under section 5727.24 or 5727.30 of the Revised Code. Division (C)(9) of this section does not apply for purposes of Chapter 5745. of the Revised Code.

(10) Gains from involuntary conversions, interest on federal obligations, items of income subject to a tax levied by the state and that a municipal corporation is specifically prohibited by law from taxing, and income of a decedent's estate during the period of administration except such income from the operation of a trade or business;

(11) Compensation or allowances excluded from federal gross income under section 107 of the Internal Revenue Code;

(12) Employee compensation that is not qualifying wages as defined in division (R) of this section;

(13) Compensation paid to a person employed within the boundaries of a United States air force base under the jurisdiction of the United States air force that is used for the housing of members of the United States air force and is a center for air force operations, unless the person is subject to taxation because of residence or domicile. If the compensation is subject to taxation because of residence or domicile, tax on such income shall be payable only to the municipal corporation of residence or domicile.

(14)(a) Except as provided in division (C)(14)(b) or (c) of this section, an S corporation shareholder's distributive share of net profits of the S corporation, other than any part of the distributive share of net profits that represents wages as defined in section 3121(a) of the Internal Revenue Code or net earnings from self-employment as defined in section 1402(a) of the Internal Revenue Code.

(b) If, pursuant to division (H) of former section 718.01 of the Revised Code as it existed before March 11, 2004, a majority of the electors of a municipal corporation voted in favor of the question at an election held on November 4, 2003, the municipal corporation may continue after 2002 to tax an S corporation shareholder's distributive share of net profits of an S corporation.

(c) If, on December 6, 2002, a municipal corporation was imposing, assessing, and collecting a tax on an S corporation shareholder's distributive share of net profits of the S corporation to the extent the distributive share would be allocated or apportioned to this state under divisions (B)(1) and (2) of section 5733.05 of the Revised Code if the S corporation were a corporation subject to taxes imposed under Chapter 5733. of the Revised Code, the municipal corporation may continue to impose the tax on such distributive shares to the extent such shares would be so allocated or apportioned to this state only until December 31, 2004, unless a majority of the electors of the municipal corporation voting on the question of continuing to tax such shares after that date voted in favor of that question at an election held November 2, 2004. If a majority of those electors voted in favor of the question, the municipal corporation may continue after December 31, 2004, to impose the tax on such distributive shares only to the extent such shares would be so allocated or apportioned to this state.

(d) A municipal corporation shall be deemed to have elected to tax S corporation shareholders' distributive shares of net profits of the S corporation in the hands of the shareholders if a majority of the electors of a municipal corporation voted in favor of a question at an election held under division (C)(14)(b) or (c) of this section. The municipal corporation shall specify by resolution or ordinance that the tax applies to the distributive share of a shareholder of an S corporation in the hands of the shareholder of the S corporation.

(15) The income of individuals under eighteen years of age.

(16)(a) Except as provided in divisions (C)(16)(b), (c), and (d) of this section, qualifying wages described in division (B)(1) or (E) of section 718.011 of the Revised Code to the extent the qualifying wages are not subject to withholding for the municipal corporation under either of those divisions.

(b) The exemption provided in division (C)(16)(a) of this section does not apply with respect to the municipal corporation in which the employee resided at the time the employee earned the qualifying wages.

(c) The exemption provided in division (C)(16)(a) of this section does not apply to qualifying wages that an employer elects to withhold under division (D)(2) of section 718.011 of the Revised Code.

(d) The exemption provided in division (C)(16)(a) of this section does not apply to qualifying wages if both of the following conditions apply:

(i) For qualifying wages described in division (B)(1) of section 718.011 of the Revised Code, the employee's employer withholds and remits tax on the qualifying wages to the municipal corporation in which the employee's principal place of work is situated, or, for qualifying wages described in division (E) of section 718.011 of the Revised Code, the employee's employer withholds and remits tax on the qualifying wages to the municipal corporation in which the employer's fixed location is located;

(ii) The employee receives a refund of the tax described in division (C)(16)(d)(i) of this section on the basis of the employee not performing services in that municipal corporation.

(17)(a) Except as provided in division (C)(17)(b) or (c) of this section, compensation that is not qualifying wages paid to a nonresident individual for personal services performed in the municipal corporation on not more than twenty days in a taxable year.

(b) The exemption provided in division (C)(17)(a) of this section does not apply under either of the following circumstances:

(i) The individual's base of operation is located in the municipal corporation.

(ii) The individual is a professional athlete, professional entertainer, or public figure, and the compensation is paid for the performance of services in the individual's capacity as a professional athlete, professional entertainer, or public figure. For purposes of division (C)(17)(b)(ii) of this section, "professional athlete," "professional entertainer," and "public figure" have the same meanings as in section 718.011 of the Revised Code.

(c) Compensation to which division (C)(17) of this section applies shall be treated as earned or received at the individual's base of operation. If the individual does not have a base of operation, the compensation shall be treated as earned or received where the individual is domiciled.

(d) For purposes of division (C)(17) of this section, "base of operation" means the location where an individual owns or rents an office, storefront, or similar facility to which the individual regularly reports and at which the individual regularly performs personal services for compensation.

(18) Compensation paid to a person for personal services performed for a political subdivision on property owned by the political subdivision, regardless of whether the compensation is received by an employee of the subdivision or another person performing services for the subdivision under a contract with the subdivision, if the property on which services are performed is annexed to a municipal corporation pursuant to section 709.023 of the Revised Code on or after

March 27, 2013, unless the person is subject to such taxation because of residence. If the compensation is subject to taxation because of residence, municipal income tax shall be payable only to the municipal corporation of residence.

(19) In the case of a tax administered, collected, and enforced by a municipal corporation pursuant to an agreement with the board of directors of a joint economic development district under section 715.72 of the Revised Code, the net profits of a business, and the income of the employees of that business, exempted from the tax under division (Q) of that section.

(20) All of the following:

(a) Income derived from disaster work conducted in this state by an out-of-state disaster business during a disaster response period pursuant to a qualifying solicitation received by the business;

(b) Income of a qualifying employee described in division (A)(14)(a) of section 5703.94 of the Revised Code, to the extent such income is derived from disaster work conducted in this state by the employee during a disaster response period pursuant to a qualifying solicitation received by the employee's employer;

(c) Income of a qualifying employee described in division (A)(14)(b) of section 5703.94 of the Revised Code, to the extent such income is derived from disaster work conducted in this state by the employee during a disaster response period on critical infrastructure owned or used by the employee's employer.

(21) Income the taxation of which is prohibited by the constitution or laws of the United States.

Any item of income that is exempt income of a pass-through entity under division (C) of this section is exempt income of each owner of the pass-through entity to the extent of that owner's distributive or proportionate share of that item of the entity's income.

(D)(1) "Net profit" for a person who is an individual means the individual's net profit required to be reported on schedule C, schedule E, or schedule F reduced by any net operating loss carried forward. For the purposes of division (D)(1) of this section, the net operating loss carried forward shall be calculated and deducted in the same manner as provided in division (D)(3) of this section.

(2) "Net profit" for a person other than an individual means adjusted federal taxable income reduced by any net operating loss incurred by the person in a taxable year beginning on or after January 1, 2017, subject to the limitations of division (D)(3) of this section.

(3)(a) The amount of such net operating loss shall be deducted from net profit to the extent necessary to reduce municipal taxable income to zero, with any remaining unused portion of the net operating loss carried forward to not more than five consecutive taxable years following the taxable year in which the loss was incurred, but in no case for more years than necessary for the deduction to be fully utilized.

(b) No person shall use the deduction allowed by division (D)(3) of this section to offset

qualifying wages.

(c)(i) For taxable years beginning in 2018, 2019, 2020, 2021, or 2022, a person may not deduct, for purposes of an income tax levied by a municipal corporation that levies an income tax before January 1, 2016, more than fifty per cent of the amount of the deduction otherwise allowed by division (D)(3) of this section.

(ii) For taxable years beginning in 2023 or thereafter, a person may deduct, for purposes of an income tax levied by a municipal corporation that levies an income tax before January 1, 2016, the full amount allowed by division (D)(3) of this section without regard to the limitation of division (D)(3)(c)(i) of this section.

(d) Any pre-2017 net operating loss carryforward deduction that is available may be utilized before a taxpayer may deduct any amount pursuant to division (D)(3) of this section.

(e) Nothing in division (D)(3)(c)(i) of this section precludes a person from carrying forward, for use with respect to any return filed for a taxable year beginning after 2018, any amount of net operating loss that was not fully utilized by operation of division (D)(3)(c)(i) of this section. To the extent that an amount of net operating loss that was not fully utilized in one or more taxable years by operation of division (D)(3)(c)(i) of this section is carried forward for use with respect to a return filed for a taxable year beginning in 2019, 2020, 2021, or 2022, the limitation described in division (D)(3)(c)(i) of this section shall apply to the amount carried forward.

(4) For the purposes of this chapter, and notwithstanding division (D)(2) of this section, net profit of a disregarded entity shall not be taxable as against that disregarded entity, but shall instead be included in the net profit of the owner of the disregarded entity.

(5) For the purposes of this chapter, and notwithstanding any other provision of this chapter, the net profit of a publicly traded partnership that makes the election described in division (D)(5) of this section shall be taxed as if the partnership were a C corporation, and shall not be treated as the net profit or income of any owner of the partnership.

A publicly traded partnership that is treated as a partnership for federal income tax purposes and that is subject to tax on its net profits in one or more municipal corporations in this state may elect to be treated as a C corporation for municipal income tax purposes. The publicly traded partnership shall make the election in every municipal corporation in which the partnership is subject to taxation on its net profits. The election shall be made on the annual tax return filed in each such municipal corporation. The publicly traded partnership shall not be required to file the election with any municipal corporation in which the partnership is not subject to taxation on its net profits, but division (D)(5) of this section applies to all municipal corporations in which an individual owner of the partnership resides.

(E) "Adjusted federal taxable income," for a person required to file as a C corporation, or for a person that has elected to be taxed as a C corporation under division (D)(5) of this section, means a C corporation's federal taxable income before net operating losses and special deductions as determined under the Internal Revenue Code, adjusted as follows:

(1) Deduct intangible income to the extent included in federal taxable income. The deduction shall be allowed regardless of whether the intangible income relates to assets used in a trade or business or assets held for the production of income.

(2) Add an amount equal to five per cent of intangible income deducted under division (E)(1) of this section, but excluding that portion of intangible income directly related to the sale, exchange, or other disposition of property described in section 1221 of the Internal Revenue Code;

(3) Add any losses allowed as a deduction in the computation of federal taxable income if the losses directly relate to the sale, exchange, or other disposition of an asset described in section 1221 or 1231 of the Internal Revenue Code;

(4)(a) Except as provided in division (E)(4)(b) of this section, deduct income and gain included in federal taxable income to the extent the income and gain directly relate to the sale, exchange, or other disposition of an asset described in section 1221 or 1231 of the Internal Revenue Code;

(b) Division (E)(4)(a) of this section does not apply to the extent the income or gain is income or gain described in section 1245 or 1250 of the Internal Revenue Code.

(5) Add taxes on or measured by net income allowed as a deduction in the computation of federal taxable income;

(6) In the case of a real estate investment trust or regulated investment company, add all amounts with respect to dividends to, distributions to, or amounts set aside for or credited to the benefit of investors and allowed as a deduction in the computation of federal taxable income;

(7) Deduct, to the extent not otherwise deducted or excluded in computing federal taxable income, any income derived from a transfer agreement or from the enterprise transferred under that agreement under section 4313.02 of the Revised Code;

(8) Deduct exempt income to the extent not otherwise deducted or excluded in computing adjusted federal taxable income.

(9) Deduct any net profit of a pass-through entity owned directly or indirectly by the taxpayer and included in the taxpayer's federal taxable income unless an affiliated group of corporations includes that net profit in the group's federal taxable income in accordance with division (E)(3)(b) of section 718.06 of the Revised Code.

(10) Add any loss incurred by a pass-through entity owned directly or indirectly by the taxpayer and included in the taxpayer's federal taxable income unless an affiliated group of corporations includes that loss in the group's federal taxable income in accordance with division (E)(3)(b) of section 718.06 of the Revised Code.

If the taxpayer is not a C corporation, is not a disregarded entity that has made the election described in division (L)(2) of this section, is not a publicly traded partnership that has made the election described in division (D)(5) of this section, and is not an individual, the taxpayer shall compute adjusted federal taxable income under this section as if the taxpayer were a C corporation, except guaranteed payments and other similar amounts paid or accrued to a partner, former partner,

shareholder, former shareholder, member, or former member shall not be allowed as a deductible expense unless such payments are a pension or retirement benefit payment paid to a retired partner, retired shareholder, or retired member or are in consideration for the use of capital and treated as payment of interest under section 469 of the Internal Revenue Code or United States treasury regulations. Amounts paid or accrued to a qualified self-employed retirement plan with respect to a partner, former partner, shareholder, former shareholder, member, or former member of the taxpayer, amounts paid or accrued to or for health insurance for a partner, former partner, shareholder, former shareholder, member, or former member, and amounts paid or accrued to or for life insurance for a partner, former partner, shareholder, former shareholder, member, or former member shall not be allowed as a deduction.

Nothing in division (E) of this section shall be construed as allowing the taxpayer to add or deduct any amount more than once or shall be construed as allowing any taxpayer to deduct any amount paid to or accrued for purposes of federal self-employment tax.

(F) "Schedule C" means internal revenue service schedule C (form 1040) filed by a taxpayer pursuant to the Internal Revenue Code.

(G) "Schedule E" means internal revenue service schedule E (form 1040) filed by a taxpayer pursuant to the Internal Revenue Code.

(H) "Schedule F" means internal revenue service schedule F (form 1040) filed by a taxpayer pursuant to the Internal Revenue Code.

(I) "Internal Revenue Code" has the same meaning as in section 5747.01 of the Revised Code.

(J) "Resident" means an individual who is domiciled in the municipal corporation as determined under section 718.012 of the Revised Code.

(K) "Nonresident" means an individual that is not a resident.

(L)(1) "Taxpayer" means a person subject to a tax levied on income by a municipal corporation in accordance with this chapter. "Taxpayer" does not include a grantor trust or, except as provided in division (L)(2)(a) of this section, a disregarded entity.

(2)(a) A single member limited liability company that is a disregarded entity for federal tax purposes may be a separate taxpayer from its single member in all Ohio municipal corporations in which it either filed as a separate taxpayer or did not file for its taxable year ending in 2003, if all of the following conditions are met:

(i) The limited liability company's single member is also a limited liability company.

(ii) The limited liability company and its single member were formed and doing business in one or more Ohio municipal corporations for at least five years before January 1, 2004.

(iii) Not later than December 31, 2004, the limited liability company and its single member each made an election to be treated as a separate taxpayer under division (L) of this section as this section existed on December 31, 2004.

(iv) The limited liability company was not formed for the purpose of evading or reducing

Ohio municipal corporation income tax liability of the limited liability company or its single member.

(v) The Ohio municipal corporation that was the primary place of business of the sole member of the limited liability company consented to the election.

(b) For purposes of division (L)(2)(a)(v) of this section, a municipal corporation was the primary place of business of a limited liability company if, for the limited liability company's taxable year ending in 2003, its income tax liability was greater in that municipal corporation than in any other municipal corporation in Ohio, and that tax liability to that municipal corporation for its taxable year ending in 2003 was at least four hundred thousand dollars.

(M) "Person" includes individuals, firms, companies, joint stock companies, business trusts, estates, trusts, partnerships, limited liability partnerships, limited liability companies, associations, C corporations, S corporations, governmental entities, and any other entity.

(N) "Pass-through entity" means a partnership not treated as an association taxable as a C corporation for federal income tax purposes, a limited liability company not treated as an association taxable as a C corporation for federal income tax purposes, an S corporation, or any other class of entity from which the income or profits of the entity are given pass-through treatment for federal income tax purposes. "Pass-through entity" does not include a trust, estate, grantor of a grantor trust, or disregarded entity.

(O) "S corporation" means a person that has made an election under subchapter S of Chapter 1 of Subtitle A of the Internal Revenue Code for its taxable year.

(P) "Single member limited liability company" means a limited liability company that has one direct member.

(Q) "Limited liability company" means a limited liability company formed under former Chapter 1705. of the Revised Code as that chapter existed prior to February 11, 2022, Chapter 1706. of the Revised Code, or the laws of another state.

(R) "Qualifying wages" means wages, as defined in section 3121(a) of the Internal Revenue Code, without regard to any wage limitations, adjusted as follows:

(1) Deduct the following amounts:

(a) Any amount included in wages if the amount constitutes compensation attributable to a plan or program described in section 125 of the Internal Revenue Code.

(b) Any amount included in wages if the amount constitutes payment on account of a disability related to sickness or an accident paid by a party unrelated to the employer, agent of an employer, or other payer.

(c) Any amount attributable to a nonqualified deferred compensation plan or program described in section 3121(v)(2)(C) of the Internal Revenue Code if the compensation is included in wages and the municipal corporation has, by resolution or ordinance adopted before January 1, 2016, exempted the amount from withholding and tax.

(d) Any amount included in wages if the amount arises from the sale, exchange, or other

disposition of a stock option, the exercise of a stock option, or the sale, exchange, or other disposition of stock purchased under a stock option and the municipal corporation has, by resolution or ordinance adopted before January 1, 2016, exempted the amount from withholding and tax.

(e) Any amount included in wages that is exempt income.

(2) Add the following amounts:

(a) Any amount not included in wages solely because the employee was employed by the employer before April 1, 1986.

(b) Any amount not included in wages because the amount arises from the sale, exchange, or other disposition of a stock option, the exercise of a stock option, or the sale, exchange, or other disposition of stock purchased under a stock option and the municipal corporation has not, by resolution or ordinance, exempted the amount from withholding and tax adopted before January 1, 2016. Division (R)(2)(b) of this section applies only to those amounts constituting ordinary income.

(c) Any amount not included in wages if the amount is an amount described in section 401(k), 403(b), or 457 of the Internal Revenue Code. Division (R)(2)(c) of this section applies only to employee contributions and employee deferrals.

(d) Any amount that is supplemental unemployment compensation benefits described in section 3402(o)(2) of the Internal Revenue Code and not included in wages.

(e) Any amount received that is treated as self-employment income for federal tax purposes in accordance with section 1402(a)(8) of the Internal Revenue Code.

(f) Any amount not included in wages if all of the following apply:

(i) For the taxable year the amount is employee compensation that is earned outside of the United States and that either is included in the taxpayer's gross income for federal income tax purposes or would have been included in the taxpayer's gross income for such purposes if the taxpayer did not elect to exclude the income under section 911 of the Internal Revenue Code;

(ii) For no preceding taxable year did the amount constitute wages as defined in section 3121(a) of the Internal Revenue Code;

(iii) For no succeeding taxable year will the amount constitute wages; and

(iv) For any taxable year the amount has not otherwise been added to wages pursuant to either division (R)(2) of this section or section 718.03 of the Revised Code, as that section existed before the effective date of H.B. 5 of the 130th general assembly, March 23, 2015.

(S) "Intangible income" means income of any of the following types: income yield, interest, capital gains, dividends, or other income arising from the ownership, sale, exchange, or other disposition of intangible property including, but not limited to, investments, deposits, money, or credits as those terms are defined in Chapter 5701. of the Revised Code, and patents, copyrights, trademarks, tradenames, investments in real estate investment trusts, investments in regulated investment companies, and appreciation on deferred compensation. "Intangible income" does not include prizes, awards, or other income associated with any lottery winnings, gambling winnings, or other similar games of chance.

(T) "Taxable year" means the corresponding tax reporting period as prescribed for the taxpayer under the Internal Revenue Code.

(U)(1) "Tax administrator" means, subject to division (U)(2) of this section, the individual charged with direct responsibility for administration of an income tax levied by a municipal corporation in accordance with this chapter, and also includes the following:

(a) A municipal corporation acting as the agent of another municipal corporation;

(b) A person retained by a municipal corporation to administer a tax levied by the municipal corporation, but only if the municipal corporation does not compensate the person in whole or in part on a contingency basis;

(c) The central collection agency or the regional income tax agency or their successors in interest, or another entity organized to perform functions similar to those performed by the central collection agency and the regional income tax agency.

(2) "Tax administrator" does not include the tax commissioner.

(3) A private individual or entity serving in any position described in division (U)(1)(b) or (c) of this section shall have no access to criminal history record information.

(V) "Employer" means a person that is an employer for federal income tax purposes.

(W) "Employee" means an individual who is an employee for federal income tax purposes.

(X) "Other payer" means any person, other than an individual's employer or the employer's agent, that pays an individual any amount included in the federal gross income of the individual. "Other payer" includes casino operators and video lottery terminal sales agents.

(Y) "Calendar quarter" means the three-month period ending on the last day of March, June, September, or December.

(Z) "Form 2106" means internal revenue service form 2106 filed by a taxpayer pursuant to the Internal Revenue Code.

(AA) "Municipal corporation" includes a joint economic development district or joint economic development zone that levies an income tax under section 715.691, 715.70, 715.71, or 715.72 of the Revised Code.

(BB) "Disregarded entity" means a single member limited liability company, a qualifying subchapter S subsidiary, or another entity if the company, subsidiary, or entity is a disregarded entity for federal income tax purposes.

(CC) "Generic form" means an electronic or paper form that is not prescribed by a particular municipal corporation and that is designed for reporting taxes withheld by an employer, agent of an employer, or other payer, estimated municipal income taxes, or annual municipal income tax liability or for filing a refund claim.

(DD) "Tax return preparer" means any individual described in section 7701(a)(36) of the Internal Revenue Code and 26 C.F.R. 301.7701-15.

(EE) "Ohio business gateway" means the online computer network system created under section 125.30 of the Revised Code or any successor electronic filing and payment system.

(FF) "Local board of tax review" and "board of tax review" mean the entity created under section 718.11 of the Revised Code.

(GG) "Net operating loss" means a loss incurred by a person in the operation of a trade or business. "Net operating loss" does not include unutilized losses resulting from basis limitations, at-risk limitations, or passive activity loss limitations.

(HH) "Casino operator" and "casino facility" have the same meanings as in section 3772.01 of the Revised Code.

(II) "Video lottery terminal" has the same meaning as in section 3770.21 of the Revised Code.

(JJ) "Video lottery terminal sales agent" means a lottery sales agent licensed under Chapter 3770. of the Revised Code to conduct video lottery terminals on behalf of the state pursuant to section 3770.21 of the Revised Code.

(KK) "Postal service" means the United States postal service.

(LL) "Certified mail," "express mail," "United States mail," "postal service," and similar terms include any delivery service authorized pursuant to section 5703.056 of the Revised Code.

(MM) "Postmark date," "date of postmark," and similar terms include the date recorded and marked in the manner described in division (B)(3) of section 5703.056 of the Revised Code.

(NN) "Related member" means a person that, with respect to the taxpayer during all or any portion of the taxable year, is either a related entity, a component member as defined in section 1563(b) of the Internal Revenue Code, or a person to or from whom there is attribution of stock ownership in accordance with section 1563(e) of the Internal Revenue Code except, for purposes of determining whether a person is a related member under this division, "twenty per cent" shall be substituted for "5 percent" wherever "5 percent" appears in section 1563(e) of the Internal Revenue Code.

(OO) "Related entity" means any of the following:

(1) An individual stockholder, or a member of the stockholder's family enumerated in section 318 of the Internal Revenue Code, if the stockholder and the members of the stockholder's family own directly, indirectly, beneficially, or constructively, in the aggregate, at least fifty per cent of the value of the taxpayer's outstanding stock;

(2) A stockholder, or a stockholder's partnership, estate, trust, or corporation, if the stockholder and the stockholder's partnerships, estates, trusts, or corporations own directly, indirectly, beneficially, or constructively, in the aggregate, at least fifty per cent of the value of the taxpayer's outstanding stock;

(3) A corporation, or a party related to the corporation in a manner that would require an attribution of stock from the corporation to the party or from the party to the corporation under division (OO)(4) of this section, provided the taxpayer owns directly, indirectly, beneficially, or constructively, at least fifty per cent of the value of the corporation's outstanding stock;

(4) The attribution rules described in section 318 of the Internal Revenue Code apply for the

purpose of determining whether the ownership requirements in divisions (OO)(1) to (3) of this section have been met.

(PP)(1) "Assessment" means a written finding by the tax administrator that a person has underpaid municipal income tax, or owes penalty and interest, or any combination of tax, penalty, or interest, to the municipal corporation that commences the person's time limitation for making an appeal to the local board of tax review pursuant to section 718.11 of the Revised Code, and has "ASSESSMENT" written in all capital letters at the top of such finding.

(2) "Assessment" does not include an informal notice denying a request for refund issued under division (B)(3) of section 718.19 of the Revised Code, a billing statement notifying a taxpayer of current or past-due balances owed to the municipal corporation, a tax administrator's request for additional information, a notification to the taxpayer of mathematical errors, or a tax administrator's other written correspondence to a person or taxpayer that does not meet the criteria prescribed by division (PP)(1) of this section.

(QQ) "Taxpayers' rights and responsibilities" means the rights provided to taxpayers in sections 718.11, 718.12, 718.19, 718.23, 718.36, 718.37, 718.38, 5717.011, and 5717.03 of the Revised Code and the responsibilities of taxpayers to file, report, withhold, remit, and pay municipal income tax and otherwise comply with Chapter 718. of the Revised Code and resolutions, ordinances, and rules adopted by a municipal corporation for the imposition and administration of a municipal income tax.

(RR) "Qualified municipal corporation" means a municipal corporation that, by resolution or ordinance adopted on or before December 31, 2011, adopted Ohio adjusted gross income, as defined by section 5747.01 of the Revised Code, as the income subject to tax for the purposes of imposing a municipal income tax.

(SS)(1) "Pre-2017 net operating loss carryforward" means any net operating loss incurred in a taxable year beginning before January 1, 2017, to the extent such loss was permitted, by a resolution or ordinance of the municipal corporation that was adopted by the municipal corporation before January 1, 2016, to be carried forward and utilized to offset income or net profit generated in such municipal corporation in future taxable years.

(2) For the purpose of calculating municipal taxable income, any pre-2017 net operating loss carryforward may be carried forward to any taxable year, including taxable years beginning in 2017 or thereafter, for the number of taxable years provided in the resolution or ordinance or until fully utilized, whichever is earlier.

(TT) "Small employer" means any employer that had total revenue of less than five hundred thousand dollars during the preceding taxable year. For purposes of this division, "total revenue" means receipts of any type or kind, including, but not limited to, sales receipts; payments; rents; profits; gains, dividends, and other investment income; compensation; commissions; premiums; money; property; grants; contributions; donations; gifts; program service revenue; patient service revenue; premiums; fees, including premium fees and service fees; tuition payments; unrelated

business revenue; reimbursements; any type of payment from a governmental unit, including grants and other allocations; and any other similar receipts reported for federal income tax purposes or under generally accepted accounting principles. "Small employer" does not include the federal government; any state government, including any state agency or instrumentality; any political subdivision; or any entity treated as a government for financial accounting and reporting purposes.

(UU) "Audit" means the examination of a person or the inspection of the books, records, memoranda, or accounts of a person for the purpose of determining liability for a municipal income tax.

(VV) "Publicly traded partnership" means any partnership, an interest in which is regularly traded on an established securities market. A "publicly traded partnership" may have any number of partners.

(WW) "Tax commissioner" means the tax commissioner appointed under section 121.03 of the Revised Code.

(XX) "Out-of-state disaster business," "qualifying solicitation," "qualifying employee," "disaster work," "critical infrastructure," and "disaster response period" have the same meanings as in section 5703.94 of the Revised Code.

(YY) "Pension" means a retirement benefit plan, regardless of whether the plan satisfies the qualifications described under section 401(a) of the Internal Revenue Code, including amounts that are taxable under the "Federal Insurance Contributions Act," Chapter 21 of the Internal Revenue Code, excluding employee contributions and elective deferrals, and regardless of whether such amounts are paid in the same taxable year in which the amounts are included in the employee's wages, as defined by section 3121(a) of the Internal Revenue Code.

(ZZ) "Retirement benefit plan" means an arrangement whereby an entity provides benefits to individuals either on or after their termination of service because of retirement or disability. "Retirement benefit plan" does not include wage continuation payments, severance payments, or payments made for accrued personal or vacation time.

Sec. 718.031. As used in this section, "sports gaming facility" and "type B sports gaming proprietor" have the same meanings as in section 3775.01 of the Revised Code and ~~"lottery sports gaming" has "video lottery terminal" and "video lottery sales agent" have the same meaning~~ meanings as in section ~~3770.23-3770.10~~ of the Revised Code.

(A) A municipal corporation shall require the following persons to withhold and remit municipal income tax with respect to amounts other than qualifying wages as provided in this section:

(1) A casino facility or a casino operator, as defined in Section 6(C)(9) of Article XV, Ohio Constitution, and section 3772.01 of the Revised Code, respectively;

(2) A video lottery sales agent conducting video lottery terminals on behalf of the state;

(3) A type B sports gaming proprietor offering sports gaming at a sports gaming facility.

(B) If a person's winnings at a casino facility or sports gaming facility are an amount for

which reporting to the internal revenue service of the amount is required by section 6041 of the Internal Revenue Code, as amended, a casino operator or sports gaming proprietor shall deduct and withhold municipal income tax from the person's winnings at the rate of the tax imposed by the municipal corporation in which the casino facility or sports gaming facility is located.

(C) Amounts deducted and withheld by a casino operator or sports gaming proprietor are held in trust for the benefit of the municipal corporation to which the tax is owed.

(1) On or before the tenth day of each month, the casino operator or sports gaming proprietor shall file a return electronically with the tax administrator of the municipal corporation, providing the name, address, and social security number of the person from whose winnings amounts were deducted and withheld, the amount of each such deduction and withholding during the preceding calendar month, the amount of the winnings from which each such amount was withheld, the type of casino gaming or sports gaming that resulted in such winnings, and any other information required by the tax administrator. With this return, the casino operator or sports gaming proprietor shall remit electronically to the municipal corporation all amounts deducted and withheld during the preceding month.

(2) Annually, on or before the thirty-first day of January, a casino operator or sports gaming proprietor shall file an annual return electronically with the tax administrator of the municipal corporation in which the casino facility or sports gaming facility is located, indicating the total amount deducted and withheld during the preceding calendar year. The casino operator or sports gaming proprietor shall remit electronically with the annual return any amount that was deducted and withheld and that was not previously remitted. If the name, address, or social security number of a person or the amount deducted and withheld with respect to that person was omitted on a monthly return for that reporting period, that information shall be indicated on the annual return.

(3) Annually, on or before the thirty-first day of January, a casino operator or sports gaming proprietor shall issue an information return to each person with respect to whom an amount has been deducted and withheld during the preceding calendar year. The information return shall show the total amount of municipal income tax deducted from the person's winnings during the preceding year. The casino operator or sports gaming proprietor shall provide to the tax administrator a copy of each information return issued under this division. The administrator may require that such copies be transmitted electronically.

(4) A casino operator or sports gaming proprietor that fails to file a return and remit the amounts deducted and withheld shall be personally liable for the amount withheld and not remitted. Such personal liability extends to any penalty and interest imposed for the late filing of a return or the late payment of tax deducted and withheld.

(5) If a casino operator or sports gaming proprietor sells the casino facility or sports gaming facility, or otherwise quits the casino or sports gaming business, the amounts deducted and withheld along with any penalties and interest thereon are immediately due and payable. The successor shall withhold an amount of the purchase money that is sufficient to cover the amounts deducted and

withheld along with any penalties and interest thereon until the predecessor casino operator or sports gaming proprietor produces either of the following:

(a) A receipt from the tax administrator showing that the amounts deducted and withheld and penalties and interest thereon have been paid;

(b) A certificate from the tax administrator indicating that no amounts are due.

If the successor fails to withhold purchase money, the successor is personally liable for the payment of the amounts deducted and withheld and penalties and interest thereon.

(6) The failure of a casino operator or sports gaming proprietor to deduct and withhold the required amount from a person's winnings does not relieve that person from liability for the municipal income tax with respect to those winnings.

(D) If a person's prize award from a video lottery terminal ~~or from lottery sports gaming offered in a video lottery terminal facility~~ is an amount for which reporting to the internal revenue service is required by section 6041 of the Internal Revenue Code, as amended, the video lottery sales agent shall deduct and withhold municipal income tax from the person's prize award at the rate of the tax imposed by the municipal corporation in which the video lottery terminal facility is located.

(E) Amounts deducted and withheld by a video lottery sales agent are held in trust for the benefit of the municipal corporation to which the tax is owed.

(1) The video lottery sales agent shall issue to a person from whose prize award an amount has been deducted and withheld a receipt for the amount deducted and withheld, and shall obtain from the person receiving a prize award the person's name, address, and social security number in order to facilitate the preparation of returns required by this section.

(2) On or before the tenth day of each month, the video lottery sales agent shall file a return electronically with the tax administrator of the municipal corporation providing the names, addresses, and social security numbers of the persons from whose prize awards amounts were deducted and withheld, the amount of each such deduction and withholding during the preceding calendar month, the amount of the prize award from which each such amount was withheld, and any other information required by the tax administrator. With the return, the video lottery sales agent shall remit electronically to the tax administrator all amounts deducted and withheld during the preceding month.

(3) A video lottery sales agent shall maintain a record of all receipts issued under division (E) of this section and shall make those records available to the tax administrator upon request. Such records shall be maintained in accordance with section 5747.17 of the Revised Code and any rules adopted pursuant thereto.

(4) Annually, on or before the thirty-first day of January, each video lottery ~~terminal~~-sales agent shall file an annual return electronically with the tax administrator of the municipal corporation in which the facility is located indicating the total amount deducted and withheld during the preceding calendar year. The video lottery sales agent shall remit electronically with the annual return any amount that was deducted and withheld and that was not previously remitted. If the name,

address, or social security number of a person or the amount deducted and withheld with respect to that person was omitted on a monthly return for that reporting period, that information shall be indicated on the annual return.

(5) Annually, on or before the thirty-first day of January, a video lottery sales agent shall issue an information return to each person with respect to whom an amount has been deducted and withheld during the preceding calendar year. The information return shall show the total amount of municipal income tax deducted and withheld from the person's prize award by the video lottery sales agent during the preceding year. A video lottery sales agent shall provide to the tax administrator of the municipal corporation a copy of each information return issued under this division. The tax administrator may require that such copies be transmitted electronically.

(6) A video lottery sales agent who fails to file a return and remit the amounts deducted and withheld is personally liable for the amount deducted and withheld and not remitted. Such personal liability extends to any penalty and interest imposed for the late filing of a return or the late payment of tax deducted and withheld.

(F) If a video lottery sales agent ceases to operate video lottery terminals, the amounts deducted and withheld along with any penalties and interest thereon are immediately due and payable. The successor of the video lottery sales agent that purchases the video lottery terminals from the agent shall withhold an amount from the purchase money that is sufficient to cover the amounts deducted and withheld and any penalties and interest thereon until the predecessor video lottery sales agent operator produces either of the following:

(1) A receipt from the tax administrator showing that the amounts deducted and withheld and penalties and interest thereon have been paid;

(2) A certificate from the tax administrator indicating that no amounts are due.

If the successor fails to withhold purchase money, the successor is personally liable for the payment of the amounts deducted and withheld and penalties and interest thereon.

(G) The failure of a video lottery sales agent to deduct and withhold the required amount from a person's prize award does not relieve that person from liability for the municipal income tax with respect to that prize award.

(H) If a casino operator, sports gaming proprietor, or video lottery sales agent files a return late, fails to file a return, remits amounts deducted and withheld late, or fails to remit amounts deducted and withheld as required under this section, the tax administrator of a municipal corporation may impose the following applicable penalty:

(1) For the late remittance of, or failure to remit, tax deducted and withheld under this section, a penalty equal to fifty per cent of the tax deducted and withheld;

(2) For the failure to file, or the late filing of, a monthly or annual return, a penalty of five hundred dollars for each return not filed or filed late. Interest shall accrue on past due amounts deducted and withheld at the rate prescribed in section 5703.47 of the Revised Code.

(I) Amounts deducted and withheld on behalf of a municipal corporation shall be allowed as

a credit against payment of the tax imposed by the municipal corporation and shall be treated as taxes paid for purposes of section 718.08 of the Revised Code. This division applies only to the person for whom the amount is deducted and withheld.

(J) The tax administrator shall prescribe the forms of the receipts and returns required under this section.

Sec. 718.05. (A) An annual return with respect to the income tax levied by a municipal corporation shall be completed and filed by every taxpayer for any taxable year for which the taxpayer is liable for the tax. If the total credit allowed against the tax as described in division (D) of section 718.04 of the Revised Code for the year is equal to or exceeds the tax imposed by the municipal corporation, no return shall be required unless the municipal ordinance or resolution levying the tax requires the filing of a return in such circumstances.

(B) If an individual is deceased, any return or notice required of that individual shall be completed and filed by that decedent's executor, administrator, or other person charged with the property of that decedent.

(C) If an individual is unable to complete and file a return or notice required by a municipal corporation in accordance with this chapter, the return or notice required of that individual shall be completed and filed by the individual's duly authorized agent, guardian, conservator, fiduciary, or other person charged with the care of the person or property of that individual.

(D) Returns or notices required of an estate or a trust shall be completed and filed by the fiduciary of the estate or trust.

(E) No municipal corporation shall deny spouses the ability to file a joint return.

(F)(1) Each return required to be filed under this section shall contain the signature of the taxpayer or the taxpayer's duly authorized agent and of the person who prepared the return for the taxpayer, and shall include the taxpayer's social security number or taxpayer identification number. Each return shall be verified by a declaration under penalty of perjury.

(2) A tax administrator may require a taxpayer who is an individual to include, with each annual return, amended return, or request for refund required under this section, copies of only the following documents: all of the taxpayer's Internal Revenue Service form W-2, "Wage and Tax Statements," including all information reported on the taxpayer's federal W-2, as well as taxable wages reported or withheld for any municipal corporation; the taxpayer's Internal Revenue Service form 1040 or, in the case of a return or request required by a qualified municipal corporation, Ohio form IT-1040; and, with respect to an amended tax return or refund request, any other documentation necessary to support the refund request or the adjustments made in the amended return. An individual taxpayer who files the annual return required by this section electronically is not required to provide paper copies of any of the foregoing to the tax administrator unless the tax administrator requests such copies after the return has been filed.

(3) A tax administrator may require a taxpayer that is not an individual to include, with each annual net profit return, amended net profit return, or request for refund required under this section,

copies of only the following documents: the taxpayer's Internal Revenue Service form 1041, form 1065, form 1120, form 1120-REIT, form 1120F, or form 1120S, and, with respect to an amended tax return or refund request, any other documentation necessary to support the refund request or the adjustments made in the amended return.

A taxpayer that is not an individual and that files an annual net profit return electronically through the Ohio business gateway or in some other manner shall either mail the documents required under this division to the tax administrator at the time of filing or, if electronic submission is available, submit the documents electronically through the Ohio business gateway. The department of taxation shall publish a method of electronically submitting the documents required under this division through the Ohio business gateway on or before January 1, 2016. The department shall transmit all documents submitted electronically under this division to the appropriate tax administrator.

(4) After a taxpayer files a tax return, the tax administrator may request, and the taxpayer shall provide, any information, statements, or documents required by the municipal corporation to determine and verify the taxpayer's municipal income tax liability. The requirements imposed under division (F) of this section apply regardless of whether the taxpayer files on a generic form or on a form prescribed by the tax administrator.

(G)(1)(a) Except as otherwise provided in this chapter, each individual income tax return required to be filed under this section shall be completed and filed as required by the tax administrator on or before the date prescribed for the filing of state individual income tax returns under division (G) of section 5747.08 of the Revised Code. The taxpayer shall complete and file the return or notice on forms prescribed by the tax administrator or on generic forms, together with remittance made payable to the municipal corporation or tax administrator. No remittance is required if the amount shown to be due is ten dollars or less. A municipal corporation shall not require a qualifying employee whose income consists exclusively of exempt income described in division (C) (20)(b) or (c) of section 718.01 of the Revised Code to file a return under this section.

(b) Except as otherwise provided in this chapter, each annual net profit return required to be filed under this section by a taxpayer that is not an individual shall be completed and filed as required by the tax administrator on or before the fifteenth day of the fourth month following the end of the taxpayer's taxable year unless the taxpayer's unextended federal income tax return is due after that date, in which case the annual net profit return shall be completed and filed on or before the taxpayer's federal income tax return due date. The taxpayer shall complete and file the return or notice on forms prescribed by the tax administrator or on generic forms, together with remittance made payable to the municipal corporation or tax administrator. No remittance is required if the amount shown to be due is ten dollars or less.

(2)(a) Any taxpayer that has duly requested an automatic six-month extension for filing the taxpayer's federal income tax return shall automatically receive an extension for the filing of a municipal income tax return. The extended due date of the municipal income tax return for a

taxpayer that is an individual shall be the fifteenth day of the tenth month after the last day of the taxable year to which the return relates. The extended due date of the municipal income tax return for a taxpayer that is not an individual shall be the fifteenth day of the eleventh month after the last day of the taxable year to which the return relates.

(b) A taxpayer that has not requested or received a six-month extension for filing the taxpayer's federal income tax return may request that the tax administrator grant the taxpayer a six-month extension of the date for filing the taxpayer's municipal income tax return. If the request is received by the tax administrator on or before the date the municipal income tax return is due, the tax administrator shall grant the taxpayer's requested extension.

(c) An extension of time to file under division (G)(2) of this section is not an extension of the time to pay any tax due unless the tax administrator grants an extension of that date.

(3) If the tax commissioner extends for all taxpayers the date for filing state income tax returns under division (G) of section 5747.08 of the Revised Code, a taxpayer shall automatically receive an extension for the filing of a municipal income tax return. The extended due date of the municipal income tax return shall be the same as the extended due date of the state income tax return.

(4) If the tax administrator considers it necessary in order to ensure the payment of the tax imposed by the municipal corporation in accordance with this chapter, the tax administrator may require taxpayers to file returns and make payments otherwise than as provided in this section, including taxpayers not otherwise required to file annual returns.

(5) If a taxpayer receives an extension for the filing of a municipal income tax return under division (G)(2), (3), or (4) of this section, the tax administrator shall not make any inquiry or send any notice to the taxpayer with regard to the return on or before the date the taxpayer files the return or on or before the extended due date to file the return, whichever occurs first.

If a tax administrator violates division (G)(5) of this section, the municipal corporation shall reimburse the taxpayer for any reasonable costs incurred to respond to such inquiry or notice, up to one hundred fifty dollars.

Division (G)(5) of this section does not apply to an extension received under division (G)(2) of this section if the tax administrator has actual knowledge that the taxpayer failed to file for a federal extension as required to receive the extension under division (G)(2)(a) of this section or failed to file for an extension under division (G)(2)(b) of this section.

(6) To the extent that any provision in this division conflicts with any provision in section 718.052 of the Revised Code, the provision in that section prevails.

(H)(1) For taxable years beginning after 2015, a municipal corporation shall not require a taxpayer to remit tax with respect to net profits if the amount due is less than ten dollars.

(2) Except as provided in division (H)(3) of this section, any taxpayer not required to remit tax to a municipal corporation for a taxable year pursuant to division (H)(1) of this section shall file with the municipal corporation an annual net profit return under division (F)(3) of this section.

(3) A municipal corporation shall not require a person to file a net profit return under this section if the person's income consists exclusively of exempt income described in division (C)(20)(a) of section 718.01 of the Revised Code.

(I)(1) If any report, claim, statement, or other document required to be filed, or any payment required to be made, within a prescribed period or on or before a prescribed date under this chapter is delivered after that period or that date by United States mail to the tax administrator or other municipal official with which the report, claim, statement, or other document is required to be filed, or to which the payment is required to be made, the date of the postmark stamped on the cover in which the report, claim, statement, or other document, or payment is mailed shall be deemed to be the date of delivery or the date of payment. "The date of postmark" means, in the event there is more than one date on the cover, the earliest date imprinted on the cover by the postal service.

(2) If a payment under this chapter is made by electronic funds transfer, the payment shall be considered to be made on the date of the timestamp assigned by the first electronic system receiving that payment.

(J) The amounts withheld by an employer, the agent of an employer, or an other payer as described in section 718.03 of the Revised Code shall be allowed to the recipient of the compensation as credits against payment of the tax imposed on the recipient by the municipal corporation, unless the amounts withheld were not remitted to the municipal corporation and the recipient colluded with the employer, agent, or other payer in connection with the failure to remit the amounts withheld.

(K) Each return required by a municipal corporation to be filed in accordance with this section shall include a box that the taxpayer may check to authorize another person, including a tax return preparer who prepared the return, to communicate with the tax administrator about matters pertaining to the return. The return or instructions accompanying the return shall indicate that by checking the box the taxpayer authorizes the tax administrator to contact the preparer or other person concerning questions that arise during the examination or other review of the return and authorizes the preparer or other person only to provide the tax administrator with information that is missing from the return, to contact the tax administrator for information about the examination or other review of the return or the status of the taxpayer's refund or payments, and to respond to notices about mathematical errors, offsets, or return preparation that the taxpayer has received from the tax administrator and has shown to the preparer or other person.

(L) The tax administrator of a municipal corporation shall accept for filing a generic form of any income tax return, report, or document required by the municipal corporation in accordance with this chapter, provided that the generic form, once completed and filed, contains all of the information required by ordinance, resolution, or rules adopted by the municipal corporation or tax administrator, and provided that the taxpayer or tax return preparer filing the generic form otherwise complies with the provisions of this chapter and of the municipal corporation ordinance or resolution governing the filing of returns, reports, or documents.