

As Introduced

131st General Assembly

Regular Session

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H. B. No. 562

Representatives Hambley, Ryan

Cosponsors: Representatives Ruhl, Koehler, Becker

A BILL

To amend sections 9.312, 124.327, 128.07, 303.14, 1
307.204, 307.699, 340.02, 343.01, 505.109, 2
505.391, 505.511, 902.04, 931.03, 940.20, 3
3791.12, 4301.39, 5713.082, 5715.12, 5715.19, 4
5715.20, 5717.01, 5721.30, 5721.31, 5721.32, 5
5721.33, 5727.75, and 5747.51 of the Revised 6
Code to authorize local governments and officers 7
to deliver certain notices by ordinary mail and 8
electronically instead of by certified mail. 9

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

Section 1. That sections 9.312, 124.327, 128.07, 303.14, 10
307.204, 307.699, 340.02, 343.01, 505.109, 505.391, 505.511, 11
902.04, 931.03, 940.20, 3791.12, 4301.39, 5713.082, 5715.12, 12
5715.19, 5715.20, 5717.01, 5721.30, 5721.31, 5721.32, 5721.33, 13
5727.75, and 5747.51 of the Revised Code be amended to read as 14
follows: 15

Sec. 9.312. (A) If a state agency or political subdivision 16
is required by law or by an ordinance or resolution adopted 17
under division (C) of this section to award a contract to the 18

lowest responsive and responsible bidder, a bidder on the 19
contract shall be considered responsive if the bidder's proposal 20
responds to bid specifications in all material respects and 21
contains no irregularities or deviations from the specifications 22
which would affect the amount of the bid or otherwise give the 23
bidder a competitive advantage. The factors that the state 24
agency or political subdivision shall consider in determining 25
whether a bidder on the contract is responsible include the 26
experience of the bidder, the bidder's financial condition, 27
conduct and performance on previous contracts, facilities, 28
management skills, and ability to execute the contract properly. 29

For purposes of this division, the provision of a bid 30
guaranty in accordance with divisions (A) (1) and (B) of section 31
153.54 of the Revised Code issued by a surety licensed to do 32
business in this state is evidence of financial responsibility, 33
but a state agency or political subdivision may request 34
additional financial information for review from an apparent low 35
bidder after it opens all submitted bids. A state agency or 36
political subdivision shall keep additional financial 37
information it receives pursuant to a request under this 38
division confidential, except under proper order of a court. The 39
additional financial information is not a public record under 40
section 149.43 of the Revised Code. 41

An apparent low bidder found not to be responsive and 42
responsible shall be notified by the state agency or political 43
subdivision of that finding and the reasons for it. Except for 44
contracts awarded by the department of administrative services 45
pursuant to section 125.11 of the Revised Code, the notification 46
shall be given in writing and either by certified mail or, if 47
the state agency or political subdivision has record of an 48
internet identifier associated with the bidder, by ordinary mail 49

and by that internet identifier. When awarding contracts 50
pursuant to section 125.11 of the Revised Code, the department 51
may send such notice in writing by first class mail or by 52
electronic means. 53

(B) Where a state agency or a political subdivision that 54
has adopted an ordinance or resolution under division (C) of 55
this section determines to award a contract to a bidder other 56
than the apparent low bidder or bidders for the construction, 57
reconstruction, improvement, enlargement, alteration, repair, 58
painting, or decoration of a public improvement, it shall meet 59
with the apparent low bidder or bidders upon a filing of a 60
timely written protest. The protest must be received within five 61
days of the notification required in division (A) of this 62
section. No final award shall be made until the state agency or 63
political subdivision either affirms or reverses its earlier 64
determination. Notwithstanding any other provisions of the 65
Revised Code, the procedure described in this division is not 66
subject to Chapter 119. of the Revised Code. 67

(C) A municipal corporation, township, school district, 68
board of county commissioners, any other county board or 69
commission, or any other political subdivision required by law 70
to award contracts by competitive bidding may by ordinance or 71
resolution adopt a policy of requiring each competitively bid 72
contract it awards to be awarded to the lowest responsive and 73
responsible bidder in accordance with this section. 74

(D) As used in this section, "internet identifier" means 75
an electronic mail address or any other designation used for 76
self-identification or routing in internet communication or 77
posting. 78

Sec. 124.327. (A) Employees who have been laid off or 79

have, by virtue of exercising their displacement rights, been 80
displaced to a lower classification in their classification 81
series, shall be placed on appropriate layoff lists. Those 82
employees with the most retention points within each category of 83
order of layoff, as established in section 124.323 of the 84
Revised Code, shall be placed at the top of the layoff list to 85
be followed by employees ranked in descending total retention 86
order. Laid-off employees shall be placed on layoff lists for 87
each classification in the classification series equal to or 88
lower than the classification in which the employee was employed 89
at the time of layoff. 90

(B) An employee who is laid off retains reinstatement 91
rights in the agency from which the employee was laid off. 92
Reinstatement rights continue for one year from the date of 93
layoff. During this one-year period, in any layoff jurisdiction 94
in which an appointing authority has an employee on a layoff 95
list, the appointing authority shall not hire or promote anyone 96
into a position within that classification until all laid-off 97
persons on a layoff list for that classification who are 98
qualified to perform the duties of the position are reinstated 99
or decline the position when it is offered. 100

For an exempt employee, as defined in section 124.152 of 101
the Revised Code, who has reinstatement rights into a bargaining 102
unit classification, the exempt employee's recall jurisdiction 103
shall be the counties in which the exempt employee indicates 104
willingness to accept reinstatement as determined by the 105
applicable collective bargaining agreement. 106

(C) Each laid-off or displaced employee, in addition to 107
reinstatement rights within the employee's appointing authority, 108
has the right to reemployment with any other state agency, 109

board, commission, or independent institution described in 110
division (B) (1) of section 124.326 of the Revised Code, if the 111
employee meets all applicable position-specific minimum 112
qualifications developed by the other agency, board, commission, 113
or independent institution and reviewed for validity by the 114
department of administrative services or, in the absence of 115
position-specific minimum qualifications so developed and 116
reviewed, meets the qualifications described in the applicable 117
classification, but only in the same classification from which 118
the employee was initially laid off or displaced. Layoff lists 119
for each appointing authority must be exhausted before other 120
jurisdiction reemployment layoff lists are used. 121

(D) Any employee accepting or declining reinstatement to 122
the same classification and same appointment type from which the 123
employee was laid off or displaced shall be removed from the 124
appointing authority's layoff list. 125

(E) Any employee accepting or declining reemployment to 126
the same classification and the same appointment type from which 127
the employee was laid off or displaced shall be removed from the 128
layoff list for the jurisdiction in which the employee accepted 129
or declined that reemployment as determined under division (C) 130
of this section. 131

(F) An employee who does not exercise the option to 132
displace under section 124.324 of the Revised Code shall only be 133
entitled to reinstatement or reemployment in the classification 134
from which the employee was displaced or laid off. 135

(G) Except as otherwise provided in this division, an 136
employee who declines reinstatement to a classification lower in 137
the classification series than the classification from which the 138
employee was laid off or displaced, thereafter is only entitled 139

to reinstatement to a classification higher, up to and including 140
the classification from which the employee was laid off or 141
displaced, in the classification series than the classification 142
that was declined. This division does not apply when an 143
employee, who was a full-time employee at the time of layoff or 144
displacement, declines reinstatement in a part-time position. 145

(H) Any employee reinstated or reemployed under this 146
section shall not serve a probationary period upon reinstatement 147
or reemployment, except that an employee laid off during an 148
original or promotional probationary period shall begin a new 149
probationary period. 150

(I) For the purposes of this section, employees whose 151
salary or wage is not paid directly by warrant of the director 152
of budget and management shall be placed on layoff lists of 153
their appointing authority only. 154

(J) A state agency shall notify an employee recalled from 155
layoff of the offer of reinstatement or reemployment either by 156
certified letter or, if the agency has record of an internet 157
identifier associated with the employee, by ordinary mail and by 158
that internet identifier. As used in this division, "internet 159
identifier" has the same meaning as in section 9.312 of the 160
Revised Code. 161

Sec. 128.07. (A) The 9-1-1 planning committee shall 162
prepare a proposal on the implementation of a countywide 9-1-1 163
system and shall hold a public meeting on the proposal to 164
explain the system to and receive comments from public 165
officials. At least thirty but not more than sixty days before 166
the meeting, the committee shall send a copy of the 167
implementation proposal and written notice of the meeting: 168

(1) ~~By certified mail, to~~ To the board of county 169
commissioners, the legislative authority of each municipal 170
corporation in the county, and to the board of trustees of each 171
township in the county, either by certified mail or, if the 172
committee has record of an internet identifier associated with 173
the board or legislative authority, by ordinary mail and by that 174
internet identifier; and 175

(2) To the board of trustees, directors, or park 176
commissioners of each subdivision that will be served by a 177
public safety answering point under the plan. 178

(B) The proposal and the final plan adopted by the 179
committee shall specify: 180

(1) Which telephone companies serving customers in the 181
county and, as authorized in division (A)(1) of section 128.03 182
of the Revised Code, in an adjacent county will participate in 183
the 9-1-1 system; 184

(2) The location and number of public safety answering 185
points; how they will be connected to a company's telephone 186
network; from what geographic territory each will receive 9-1-1 187
calls; whether basic or enhanced 9-1-1 service will be provided 188
within such territory; what subdivisions will be served by the 189
answering point; and whether an answering point will respond to 190
calls by directly dispatching an emergency service provider, by 191
relaying a message to the appropriate provider, or by 192
transferring the call to the appropriate provider; 193

(3) Which subdivision or regional council of governments 194
will establish, equip, furnish, operate, and maintain a 195
particular public safety answering point; 196

(4) A projection of the initial cost of establishing, 197

equipping, and furnishing and of the annual cost of the first 198
five years of operating and maintaining each public safety 199
answering point; 200

(5) Whether the cost of establishing, equipping, 201
furnishing, operating, or maintaining each public safety 202
answering point should be funded through charges imposed under 203
section 128.22 of the Revised Code or will be allocated among 204
the subdivisions served by the answering point and, if any such 205
cost is to be allocated, the formula for so allocating it; 206

(6) How each emergency service provider will respond to a 207
misdirected call. 208

(C) Following the meeting required by this section, the 9- 209
1-1 planning committee may modify the implementation proposal 210
and, no later than nine months after the resolution authorized 211
by section 128.06 of the Revised Code is adopted, may adopt, by 212
majority vote, a final plan for implementing a countywide 9-1-1 213
system. If a planning committee and wireline service provider do 214
not agree on whether the wireline service provider is capable of 215
providing the wireline telephone network as described under 216
division (A) of section 128.03 of the Revised Code and the 217
planning committee refers that question to the steering 218
committee, the steering committee may extend the nine-month 219
deadline established by this division to twelve months. 220
Immediately on completion of the plan, the planning committee 221
shall send a copy of the final plan: 222

(1) ~~By certified mail to~~ To the board of county 223
commissioners of the county, to the legislative authority of 224
each municipal corporation in the county, and to the board of 225
township trustees of each township in the county either by 226
certified mail or, if the committee has record of an internet 227

<u>identifier associated with the board or legislative authority,</u>	228
<u>by ordinary mail and by that internet identifier; and</u>	229
(2) To the board of trustees, directors, or park	230
commissioners of each subdivision that will be served by a	231
public safety answering point under the plan.	232
<u>(D) As used in this section, "internet identifier" has the</u>	233
<u>same meaning as in section 9.312 of the Revised Code.</u>	234
Sec. 303.14. The county board of zoning appeals may:	235
(A) Hear and decide appeals where it is alleged there is	236
error in any order, requirement, decision, or determination made	237
by an administrative official in the enforcement of sections	238
303.01 to 303.25 of the Revised Code, or of any resolution	239
adopted pursuant thereto;	240
(B) Authorize upon appeal, in specific cases, such	241
variance from the terms of the zoning resolution as will not be	242
contrary to the public interest, where, owing to special	243
conditions, a literal enforcement of the resolution will result	244
in unnecessary hardship, and so that the spirit of the	245
resolution shall be observed and substantial justice done;	246
(C) Grant conditional zoning certificates for the use of	247
land, buildings, or other structures if such certificates for	248
specific uses are provided for in the zoning resolution. If the	249
board considers conditional zoning certificates for activities	250
that are permitted and regulated under Chapter 1514. of the	251
Revised Code or activities that are related to making finished	252
aggregate products, the board shall proceed in accordance with	253
section 303.141. of the Revised Code.	254
(D) Revoke an authorized variance or conditional zoning	255
certificate granted for the extraction of minerals, if any	256

condition of the variance or certificate is violated. 257

The board shall notify the holder of the variance or 258
certificate either by certified mail or, if the board has record 259
of an internet identifier associated with the holder, by 260
ordinary mail and by that internet identifier of its intent to 261
revoke the variance or certificate under division (D) of this 262
section and of the holder's right to a hearing before the board 263
within thirty days of the mailing of the notice if the holder so 264
requests. If the holder requests a hearing, the board shall set 265
a time and place for the hearing and notify the holder. At the 266
hearing, the holder may appear in person, by attorney, or by 267
other representative, or the holder may present the holder's 268
position in writing. The holder may present evidence and examine 269
witnesses appearing for or against the holder. If no hearing is 270
requested, the board may revoke the variance or certificate 271
without a hearing. The authority to revoke a variance or 272
certificate is in addition to any other means of zoning 273
enforcement provided by law. 274

In exercising the above-mentioned powers, the board may, 275
in conformity with such sections, reverse or affirm, wholly or 276
partly, or modify the order, requirement, decision, or 277
determination appealed from and may make such order, 278
requirement, decision, or determination as ought to be made, and 279
to that end has all powers of the officer from whom the appeal 280
is taken. 281

As used in this section, "internet identifier" has the 282
same meaning as in section 9.312 of the Revised Code. 283

Sec. 307.204. (A) As used in this section: 284

(1) "Concentrated animal feeding facility" and "major 285

concentrated animal feeding facility" have the same meanings as 286
in section 903.01 of the Revised Code. 287

(2) "Facility" means a proposed new or expanded major 288
concentrated animal feeding facility. 289

(3) "Improvement" means the construction, modification, or 290
both of county infrastructure. 291

(B) A person who proposes to do any of the following shall 292
provide written notification as required under division (C) of 293
this section to the board of county commissioners of the county 294
in which a facility is or is to be located: 295

(1) Establish a new major concentrated animal feeding 296
facility; 297

(2) Increase the design capacity of an existing major 298
concentrated animal feeding facility by ten per cent or more in 299
excess of the design capacity set forth in the current permit 300
for construction or modification of the facility or for 301
installation or modification of the disposal system for manure 302
at the facility issued under section 903.02 or division (J) of 303
section 6111.03 of the Revised Code, as applicable; 304

(3) Increase the design capacity of an existing 305
concentrated animal feeding facility by ten per cent or more in 306
excess of the design capacity set forth in the current permit 307
for construction or modification of the facility or for 308
installation or modification of the disposal system for manure 309
at the facility issued under section 903.02 or division (J) of 310
section 6111.03 of the Revised Code, as applicable, and to a 311
design capacity of more than ten times the number of animals 312
specified in any of the categories in division (H) of section 313
903.01 of the Revised Code. 314

(C) The person shall notify the board in writing by 315
certified mail of the proposed construction or expansion of the 316
facility and include the following information: 317

(1) The anticipated travel routes of motor vehicles to and 318
from the facility; 319

(2) The anticipated number and weights of motor vehicles 320
traveling to and from the facility. 321

(D) At the request of the board, the county engineer may 322
review the written notification and advise the board on both of 323
the following: 324

(1) Improvements and maintenance of improvements that are 325
reasonably needed in order to accommodate the impact on county 326
infrastructure that is anticipated as a result of the facility, 327
including increased travel or the types of vehicles on county 328
roads; 329

(2) The projected costs of the improvements and 330
maintenance. 331

Not later than ten days after receiving the written 332
notification, the board may request the person to provide 333
additional reasonable and relevant information regarding the 334
impact of the facility on county infrastructure. The person 335
shall provide the information not later than ten days after the 336
request is made. 337

(E) (1) Not later than thirty days after the initial 338
written notification is received by the board, the board shall 339
submit to the person its recommendations, if any, concerning the 340
improvements that will be needed as a result of the facility and 341
the cost of those improvements. 342

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

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

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

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

board. 373

(G) If the person receives a written, dated statement from 374
the board as provided in division (F) (1) of this section, the 375
person shall construct, modify, and maintain or finance the 376
construction, modification, and maintenance of improvements as 377
provided in the board's final recommendations and with the 378
approval and oversight of the county engineer. If the person 379
fails to do so, the board shall notify the person either by 380
certified mail or, if the board has record of an internet 381
identifier associated with the person, by ordinary mail and by 382
that internet identifier that the board intends to initiate 383
mediation with the person if the person remains out of 384
compliance with the final recommendations. 385

The board shall allow sufficient time for the person to 386
apply for and proceed to obtain, for the purpose of financing 387
the construction, modification, or maintenance of the 388
improvements, exemptions from taxation under sections 5709.63, 389
5709.632, 5709.73, and 5709.78 of the Revised Code or state or 390
federal grants that may be available. 391

If the person remains out of compliance with the final 392
recommendations, the board may initiate mediation with the 393
person in order to resolve the differences between them. If 394
mediation fails to resolve the differences, the board and the 395
person first shall attempt to resolve the differences through 396
any legal remedies before seeking redress through a court of 397
common pleas. 398

(H) If the person subsequently submits an application 399
under section 903.02 of the Revised Code for a permit to modify 400
the facility, or if the routes of travel to or from the facility 401
change for any reason other than road construction conducted by 402

the county, the board or the person may request that additional 403
information be provided in writing and shall proceed as provided 404
in this section for the notification and recommendation 405
proceedings. 406

(I) As used in this section "internet identifier" has the 407
same meaning as in section 9.312 of the Revised Code. 408

Sec. 307.699. (A) As used in this section: 409

(1) "Sports facility" has the same meaning as in section 410
307.696 of the Revised Code. 411

(2) "Residual cash" has the same meaning as in division 412
(B) (5) of section 5709.081 of the Revised Code. 413

(3) "Internet identifier" has the same meaning as in 414
section 9.312 of the Revised Code. 415

(B) Any political subdivision or subdivisions or any 416
corporation that owns a sports facility that is both constructed 417
under section 307.696 of the Revised Code and includes property 418
exempt from taxation under division (B) of section 5709.081 of 419
the Revised Code, shall make an annual service payment in lieu 420
of taxes on the exempt property for each tax year beginning with 421
the first tax year in which the facility or part thereof is used 422
by a major league professional athletic team for its home 423
schedule. The amount of the service payment for a tax year shall 424
be determined by the county auditor under division (D) of this 425
section. 426

(C) On or before the first day of September each year, the 427
owner of property to which this section applies shall file both 428
of the following with the county auditor: 429

(1) A return in the same form as under section 5711.02 of 430

the Revised Code listing all its exempt tangible personal 431
property as of the first day of August of that year; 432

(2) An audited financial statement certified by the owner 433
and reflecting the actual receipts, revenue, expenses, 434
expenditures, net income, and residual cash derived from the 435
property during the most recently ended calendar year. 436

For the purposes of this section, the county auditor shall 437
determine the true value of the real and tangible personal 438
property owned by the political subdivision or subdivisions or 439
the corporation and included in the sports facility, including 440
the taxable portion thereof, by capitalizing at an appropriate 441
rate the net income of the owner derived from that property. The 442
auditor shall use the net income as certified in the owner's 443
financial statement, unless ~~he~~ the auditor determines that the 444
amount so certified is inaccurate, in which event ~~he~~ the auditor 445
shall determine the accurate amount of net income to be 446
capitalized. The county auditor shall compute net income before 447
debt service, and shall not include any revenue from county 448
taxes as defined in division (A) (1) of section 307.696 of the 449
Revised Code. The true value so determined shall be allocated 450
between real and tangible personal property and assessed for the 451
purposes of this section at the appropriate percentages provided 452
by law for determining taxable values. 453

Using information reported or determined under this 454
division, the county auditor shall determine the amount of 455
putative taxes for the property for that tax year. As used in 456
this section, "putative taxes" means the greater of one million 457
dollars or the amount of property taxes that would have been 458
charged and payable if all the real and tangible personal 459
property owned by the political subdivision or subdivisions or 460

the corporation and included in the sports facility was subject 461
to taxation. 462

(D) On or before the date that is sixty days before the 463
date that the first payment of real property taxes are due 464
without penalty under Chapter 323. of the Revised Code each tax 465
year, the county auditor shall determine the amount of service 466
payments for that tax year for property to which this section 467
applies in the following manner: 468

(1) The county auditor shall deduct from the amount of 469
putative taxes under division (C) of this section any taxes 470
assessed against the taxable portion of the sports facility 471
owned by any of the entities in division (B)(1) of section 472
5709.081 of the Revised Code, any amounts paid by a municipal 473
corporation under section 5709.082 of the Revised Code as a 474
result of the exempt property, and any amounts available in the 475
construction payments account established under division (G)(1) 476
of this section as are required to make the total deductions 477
under this division equal to one million dollars. 478

(2) The county auditor shall fix the amount of the service 479
payments for a tax year at the amount of the putative taxes 480
minus deductions under division (D)(1) of this section. However, 481
any amount of service payments required because the putative 482
taxes exceed one million dollars shall not exceed the amount of 483
residual cash of the owner of the exempt property as reported in 484
division (C) of this section that would otherwise accrue to the 485
political subdivision or subdivisions pursuant to division (B) 486
(5) of section 5709.081 of the Revised Code if no service 487
payments were imposed under this section. 488

(3) If the exempt property is an improvement under 489
division (C)(2) of section 5709.081 of the Revised Code, the 490

county auditor shall determine the percentage which such 491
improvement constitutes of the total sports facility and shall 492
substitute for the one-million-dollar amount, wherever it 493
appears in this section, an amount equal to such percentage 494
multiplied by one million dollars. The percentage shall be 495
determined by dividing the reproduction cost new of the 496
improvement by the reproduction cost new of the total sports 497
facility including the improvement, owned by any of the entities 498
under division (B) (1) of section 5709.081 of the Revised Code. 499

(E) On or before the date that is sixty days before the 500
date that the first payment of real property taxes are due 501
without penalty under Chapter 323. of the Revised Code each tax 502
year, the county auditor shall certify and send notice ~~by~~ 503
~~certified mail~~ to the owner of the property either by certified 504
mail or, if the auditor has record of an internet identifier 505
associated with the bidder, by ordinary mail and by that 506
internet identifier, of the amount and the calculation of the 507
service payments charged that tax year, including the separate 508
valuations determined for the real and tangible personal 509
property, the capitalization rate used, the separate deductions 510
allowed under division (D) of this section, and any claimed 511
inaccuracies in net income determined under division (C) of this 512
section. 513

The service payments for a tax year shall be charged and 514
collected in the same manner as real property taxes for that tax 515
year. Revenue collected as service payments shall be distributed 516
to the taxing districts that would have received property tax 517
revenue from the exempt property if it was not exempt, for the 518
tax year for which the payments are made, in the same 519
proportions as property taxes are distributed. However, if the 520
sum of the deductions allowed under division (D) of this section 521

and the service payments exceeds one million dollars, any 522
service payments in excess of one million dollars shall first be 523
paid to the municipal corporation to reimburse it for the 524
payments made under section 5709.082 of the Revised Code from 525
the inception of such payments. Any such payments to the 526
municipal corporation shall be deducted from the municipal 527
payments account established under division (G)(2) of this 528
section. 529

(F) The owner of property exempt from taxation under 530
section 5709.081 of the Revised Code or persons and political 531
subdivisions entitled to file complaints under section 5715.19 532
of the Revised Code may appeal the determination of the annual 533
service payments required by this section to the board of 534
revision in the county in which the exempt property is located 535
within the time period for filing complaints under section 536
5715.19 of the Revised Code. The appeal shall be taken by filing 537
a complaint with that board which need not be on the form 538
prescribed for other complaints filed under section 5715.19 of 539
the Revised Code but which shall include an identification of 540
the exempt property, a copy of the auditor's certification to 541
the owner, a calculation of the service payments claimed to be 542
correct and a statement of the errors in the auditor's 543
determination. Upon receipt of such complaint, the board of 544
revision shall notify the county auditor of the county in which 545
the exempt property is located, who shall, within thirty days of 546
such notice, certify to the board of revision a transcript of 547
the record of the proceedings of the county auditor pertaining 548
to the determination of the annual service payments. Any 549
complaint filed under this section shall be regarded as a 550
complaint for the purposes of divisions (B), (C), (E), (F), (G), 551
and (H) of section 5715.19 of the Revised Code. The board of 552

revision shall order the hearing of evidence and shall determine 553
the amount of service payments due and payable pursuant to this 554
section. 555

(G) The county auditor of the county in which the exempt 556
property is located shall establish the following two accounts: 557

(1) A construction payments account to which shall be 558
posted all payments made by a municipal corporation pursuant to 559
section 5709.082 of the Revised Code on account of such property 560
derived from persons employed at the site of the sports facility 561
in the construction of the facility. Deductions shall be made 562
from such account as provided in division (D) of this section 563
until the amounts so posted are exhausted. 564

(2) A municipal payments reimbursement account to which 565
shall be posted all payments made by a municipal corporation 566
pursuant to section 5709.082 of the Revised Code on account of 567
such property including those posted under division (G) (1) of 568
this section. Deductions shall be made from the municipal 569
payments reimbursement account for reimbursements to the 570
municipal corporation made under division (E) of this section 571
until the amounts posted are exhausted. 572

Sec. 340.02. (A) For each alcohol, drug addiction, and 573
mental health service district, there shall be appointed a board 574
of alcohol, drug addiction, and mental health services 575
consisting of eighteen members or fourteen members. Should the 576
board of alcohol, drug addiction, and mental health services 577
elect to remain at eighteen members, as provided under section 578
340.02 of the Revised Code as it existed immediately prior to 579
the date of this amendment, the board of alcohol, drug 580
addiction, and mental health services and the board of county 581
commissioners shall not be required to take any action. Should 582

the board of alcohol, drug addiction, and mental health services 583
elect a recommendation to become a fourteen-member board, that 584
recommendation must be approved by the board of county 585
commissioners of the county in which the alcohol, drug 586
addiction, and mental health district is located in order for 587
the transition to a fourteen-member board to occur. Not later 588
than September 30, 2013, each board of alcohol, drug addiction, 589
and mental health services wishing to become a fourteen-member 590
board shall notify the board of county commissioners of that 591
recommendation. Failure of the board of county commissioners to 592
take action within thirty days after receipt of the 593
recommendation shall be deemed agreement by the board of county 594
commissioners to transition to a fourteen-member board of 595
alcohol, drug addiction, and mental health services. Should the 596
board of county commissioners reject the recommendation, the 597
board of county commissioners shall adopt a resolution stating 598
that rejection within thirty days after receipt of the 599
recommendation. Upon adoption of the resolution, the board of 600
county commissioners shall meet with the board of alcohol, drug 601
addiction, and mental health services to discuss the matter. 602
After the meeting, the board of county commissioners shall 603
notify the department of mental health and addiction services of 604
its election not later than January 1, 2014. In a joint-county 605
district, a majority of the boards of county commissioners must 606
not reject the recommendation of a joint-county board to become 607
a fourteen-member board in order for the transition to a 608
fourteen-member board to occur. Should the joint-county district 609
have an even number of counties, and the boards of county 610
commissioners of these counties tie in terms of whether or not 611
to accept the recommendation of the alcohol, drug addiction, and 612
mental health services board, the recommendation of the alcohol, 613
drug addiction, and mental health service board to become a 614

fourteen-member board shall prevail. The election shall be 615
final. Failure to provide notice of its election to the 616
department on or before January 1, 2014, shall constitute an 617
election to continue to operate as an eighteen-member board, 618
which election shall also be final. If an existing board 619
provides timely notice of its election to transition to operate 620
as a fourteen-member board, the number of board members may 621
decline from eighteen to fourteen by attrition as current 622
members' terms expire. However, the composition of the board 623
must reflect the requirements set forth in this section for 624
fourteen-member boards. For all boards, half of the members 625
shall be interested in mental health services and half of the 626
members shall be interested in alcohol, drug, or gambling 627
addiction services. All members shall be residents of the 628
service district. The membership shall, as nearly as possible, 629
reflect the composition of the population of the service 630
district as to race and sex. 631

(B) For boards operating as eighteen-member boards, the 632
director of mental health and addiction services shall appoint 633
eight members of the board and the board of county commissioners 634
shall appoint ten members. For boards operating as fourteen- 635
member boards, the director of mental health and addiction 636
services shall appoint six members of the board and the board of 637
county commissioners shall appoint eight members. In a joint- 638
county district, the county commissioners of each participating 639
county shall appoint members in as nearly as possible the same 640
proportion as that county's population bears to the total 641
population of the district, except that at least one member 642
shall be appointed from each participating county. 643

(C) The director of mental health and addiction services 644
shall ensure that at least one member of the board is a 645

clinician with experience in the delivery of mental health 646
services, at least one member of the board is a person who has 647
received or is receiving mental health services, at least one 648
member of the board is a parent or other relative of such a 649
person, at least one member of the board is a clinician with 650
experience in the delivery of addiction services, at least one 651
member of the board is a person who has received or is receiving 652
addiction services, and at least one member of the board is a 653
parent or other relative of such a person. A single member who 654
meets both qualifications may fulfill the requirement for a 655
clinician with experience in the delivery of mental health 656
services and a clinician with experience in the delivery of 657
addiction services. 658

(D) No member or employee of a board of alcohol, drug 659
addiction, and mental health services shall serve as a member of 660
the board of any provider with which the board of alcohol, drug 661
addiction, and mental health services has entered into a 662
contract for the provision of services or facilities. No member 663
of a board of alcohol, drug addiction, and mental health 664
services shall be an employee of any provider with which the 665
board has entered into a contract for the provision of services 666
or facilities. No person shall be an employee of a board and 667
such a provider unless the board and provider both agree in 668
writing. 669

(E) No person shall serve as a member of the board of 670
alcohol, drug addiction, and mental health services whose 671
spouse, child, parent, brother, sister, grandchild, stepparent, 672
stepchild, stepbrother, stepsister, father-in-law, mother-in- 673
law, son-in-law, daughter-in-law, brother-in-law, or sister-in- 674
law serves as a member of the board of any provider with which 675
the board of alcohol, drug addiction, and mental health services 676

has entered into a contract for the provision of services or 677
facilities. No person shall serve as a member or employee of the 678
board whose spouse, child, parent, brother, sister, stepparent, 679
stepchild, stepbrother, stepsister, father-in-law, mother-in- 680
law, son-in-law, daughter-in-law, brother-in-law, or sister-in- 681
law serves as a county commissioner of a county or counties in 682
the alcohol, drug addiction, and mental health service district. 683

(F) Each year each board member shall attend at least one 684
inservice training session provided or approved by the 685
department of mental health and addiction services. 686

(G) For boards operating as eighteen-member boards, each 687
member shall be appointed for a term of four years, commencing 688
the first day of July, except that one-third of initial 689
appointments to a newly established board, and to the extent 690
possible to expanded boards, shall be for terms of two years, 691
one-third of initial appointments shall be for terms of three 692
years, and one-third of initial appointments shall be for terms 693
of four years. For boards operating as fourteen-member boards, 694
each member shall be appointed for a term of four years, 695
commencing the first day of July, except that four of the 696
initial appointments to a newly established board, and to the 697
extent possible to expanded boards, shall be for terms of two 698
years, five initial appointments shall be for terms of three 699
years, and five initial appointments shall be for terms of four 700
years. No member shall serve more than two consecutive four-year 701
terms under the same appointing authority. A member may serve 702
for three consecutive terms under the same appointing authority 703
only if one of the terms is for less than two years. A member 704
who has served two consecutive four-year terms or three 705
consecutive terms totaling less than ten years is eligible for 706
reappointment by the same appointing authority one year 707

following the end of the second or third term, respectively. 708

When a vacancy occurs, appointment for the expired or 709
unexpired term shall be made in the same manner as an original 710
appointment. The board shall notify the appointing authority 711
shall be notified either by certified mail or, if the board has 712
record of an internet identifier associated with the authority, 713
by ordinary mail and by that internet identifier of any vacancy 714
and shall fill the vacancy within sixty days following that 715
notice. 716

Any member of the board may be removed from office by the 717
appointing authority for neglect of duty, misconduct, or 718
malfeasance in office, and shall be removed by the appointing 719
authority if the member is barred by this section from serving 720
as a board member. The member shall be informed in writing of 721
the charges and afforded an opportunity for a hearing. Upon the 722
absence of a member within one year from either four board 723
meetings or from two board meetings without prior notice, the 724
board shall notify the appointing authority, which may vacate 725
the appointment and appoint another person to complete the 726
member's term. 727

Members of the board shall serve without compensation, but 728
shall be reimbursed for actual and necessary expenses incurred 729
in the performance of their official duties, as defined by rules 730
of the department of mental health and addiction services. 731

(H) As used in this section, "internet identifier" has the 732
same meaning as in section 9.312 of the Revised Code. 733

Sec. 343.01. (A) In order to comply with division (B) of 734
section 3734.52 of the Revised Code, the board of county 735
commissioners of each county shall do one of the following: 736

(1) Establish, by resolution, and maintain a county solid waste management district under this chapter that consists of all the incorporated and unincorporated territory within the county except as otherwise provided in division (A) of this section;

(2) With the boards of county commissioners of one or more other counties establish, by agreement, and maintain a joint solid waste management district under this chapter that consists of all the incorporated and unincorporated territory within the counties forming the joint district except as otherwise provided in division (A) of this section.

If a municipal corporation is located in more than one solid waste management district, the entire municipal corporation shall be considered to be included in and shall be under the jurisdiction of the district in which a majority of the population of the municipal corporation resides.

A county and joint district established to comply with division (B) of section 3734.52 of the Revised Code shall have a population of not less than one hundred twenty thousand unless, in the instance of a county district, the board of county commissioners has obtained an exemption from that requirement under division (C) (1) or (2) of that section. Each joint district established to comply with an order issued under division (D) of that section shall have a population of at least one hundred twenty thousand.

(B) The boards of county commissioners of the counties establishing a joint district constitute, collectively, the board of directors of the joint district, except that if a county with a form of legislative authority other than a board of county commissioners participates, it shall be represented on

the board of directors by three persons appointed by the 767
legislative authority. 768

The agreement to establish and maintain a joint district 769
shall be ratified by resolution of the board of county 770
commissioners of each participating county. Upon ratification, 771
the board of directors shall take control of and manage the 772
joint district subject to this chapter, except that, in the case 773
of a joint district formed pursuant to division (C), (D), or (E) 774
of section 343.012 of the Revised Code, the board of directors 775
shall take control of and manage the district when the formation 776
of the district becomes final under the applicable division. A 777
majority of the board of directors constitutes a quorum, and a 778
majority vote is required for the board to act. 779

A county participating in a joint district may contribute 780
lands or rights or interests therein, money, other personal 781
property or rights or interests therein, or services to the 782
district. The agreement shall specify any contributions of 783
participating counties and the rights of the participating 784
counties in lands or personal property, or rights or interests 785
therein, contributed to or otherwise acquired by the joint 786
district. The agreement may be amended or added to by a majority 787
vote of the board of directors, but no amendment or addition 788
shall divest a participating county of any right or interest in 789
lands or personal property without its consent. 790

The board of directors may appoint and fix the 791
compensation of employees of, accept gifts, devises, and 792
bequests for, and take other actions necessary to control and 793
manage the joint district. Employees of the district shall be 794
considered county employees for the purposes of Chapter 124. of 795
the Revised Code and other provisions of state law applicable to 796

employees. Instead of or in addition to appointing employees of 797
the district, the board of directors may agree to use employees 798
of one or more of the participating counties in the service of 799
the joint district and to share in their compensation in any 800
manner that may be agreed upon. 801

The board of directors shall do one of the following: 802

(1) Designate the county auditor, including any other 803
official acting in a capacity similar to a county auditor under 804
a county charter, of a county participating in the joint 805
district as the fiscal officer of the district, and the county 806
treasurer, or other official acting in a capacity similar to a 807
county treasurer under a county charter, of that county as the 808
treasurer of the district. The designated county officials shall 809
perform any applicable duties for the district as each typically 810
performs for the county of which the individual is an official, 811
except as otherwise may be provided in any bylaws or resolutions 812
adopted by the board of directors. The board of directors may 813
pay to that county any amount agreed upon by the board of 814
directors and the board of county commissioners of that county 815
to reimburse that county for the cost properly allocable to the 816
service of its officials as fiscal officer and treasurer of the 817
joint district. 818

(2) Appoint one individual who is neither a county auditor 819
nor a county treasurer, and who may be an employee of the 820
district, to serve as both the treasurer of the district and its 821
fiscal officer. That individual shall act as custodian of the 822
funds of the board and the district and shall maintain all 823
accounts of the district. Any reference in this chapter or 824
Chapter 3734. of the Revised Code to a county auditor or county 825
treasurer serving as fiscal officer of a district or custodian 826

of any funds of a board or district is deemed to refer to an 827
individual appointed under division (B) (2) of this section. 828

The fiscal officer of a district shall establish a general 829
fund and any other necessary funds for the district. 830

(C) A board of county commissioners of a county district 831
or board of directors of a joint district may acquire, by 832
purchase or lease, construct, improve, enlarge, replace, 833
maintain, and operate such solid waste collection systems within 834
their respective districts and such solid waste facilities 835
within or outside their respective districts as are necessary 836
for the protection of the public health. A board of county 837
commissioners may acquire within its county real property or any 838
estate, interest, or right therein, by appropriation or any 839
other method, for use by a county or joint district in 840
connection with such facilities. Appropriation proceedings shall 841
be conducted in accordance with sections 163.01 to 163.22 of the 842
Revised Code. 843

(D) The sanitary engineer or sanitary engineering 844
department of a county maintaining a district and any sanitary 845
engineer or sanitary engineering department of a county in a 846
joint district, as determined by the board of directors, in 847
addition to other duties assigned to that engineer or 848
department, shall assist the board of county commissioners or 849
directors in the performance of their duties under this chapter 850
and sections 3734.52 to 3734.575 of the Revised Code and shall 851
be charged with any other duties and services in relation 852
thereto that the board prescribes. A board may employ registered 853
professional engineers to assist the sanitary engineer in those 854
duties and also may employ financial advisers and any other 855
professional services it considers necessary to assist it in the 856

construction, financing, and maintenance of solid waste 857
collection or other solid waste facilities. Such contracts of 858
employment shall not require the certificate provided in section 859
5705.41 of the Revised Code. Payment for such services may be 860
made from the general fund or any other fund legally available 861
for that use at times that are agreed upon or as determined by 862
the board of county commissioners or directors, and the funds 863
may be reimbursed from the proceeds of bonds or notes issued to 864
pay the cost of any improvement to which the services related. 865

(E) (1) The prosecuting attorney of the county shall serve 866
as the legal advisor of a county district and shall provide such 867
services to the board of county commissioners of the district as 868
are required or authorized to be provided to other county boards 869
under Chapter 309. of the Revised Code, except that, if the 870
board considers it to be necessary or appropriate, the board, on 871
its own initiative, may employ an attorney or other legal 872
counsel on an annual basis to serve as the legal advisor of the 873
district in place of the prosecuting attorney. When the 874
prosecuting attorney is serving as the district's legal advisor 875
and the board considers it to be necessary or appropriate, the 876
board, on its own initiative, may employ an attorney or other 877
legal counsel to represent or advise the board regarding a 878
particular matter in place of the prosecuting attorney. The 879
employment of an attorney or other legal counsel on an annual 880
basis or in a particular matter is not subject to or governed by 881
sections 305.14 and 309.09 of the Revised Code. 882

Notwithstanding the employment of an attorney or other 883
legal counsel on an annual basis to serve as the district's 884
legal advisor, the board may require written opinions or 885
instructions from the prosecuting attorney under section 309.09 886
of the Revised Code in matters connected with its official 887

duties as though the prosecuting attorney were serving as the 888
legal advisor of the district. 889

(2) The board of directors of a joint district may 890
designate the prosecuting attorney of one of the counties 891
forming the district to serve as the legal advisor of the 892
district. When so designated, the prosecuting attorney shall 893
provide such services to the joint district as are required or 894
authorized to be provided to county boards under Chapter 309. of 895
the Revised Code. The board of directors may pay to that county 896
any amount agreed upon by the board of directors and the board 897
of county commissioners of that county to reimburse that county 898
for the cost properly allocable to the services of its 899
prosecuting attorney as the legal advisor of the joint district. 900
When that prosecuting attorney is so serving and the board 901
considers it to be necessary or appropriate, the board, on its 902
own initiative, may employ an attorney or other legal counsel to 903
represent or advise the board regarding a particular matter in 904
place of the prosecuting attorney. 905

Instead of designating the prosecuting attorney of one of 906
the counties forming the district to be the legal advisor of the 907
district, the board of directors may employ on an annual basis 908
an attorney or other legal counsel to serve as the district's 909
legal advisor. Notwithstanding the employment of an attorney or 910
other legal counsel as the district's legal advisor, the board 911
of directors may require written opinions or instructions from 912
the prosecuting attorney of any of the counties forming the 913
district in matters connected with the board's official duties, 914
and the prosecuting attorney shall provide the written opinion 915
or instructions as though the prosecuting attorney had been 916
designated to serve as the district's legal advisor under 917
division (E) (2) of this section. 918

(F) A board of county commissioners may issue bonds or 919
bond anticipation notes of the county to pay the cost of 920
preparing general and detailed plans and other data required for 921
the construction of solid waste facilities in connection with a 922
county or joint district. A board of directors of a joint solid 923
waste management district may issue bonds or bond anticipation 924
notes of the joint solid waste management district to pay the 925
cost of preparing general and detailed plans and other data 926
required for the construction of solid waste facilities in 927
connection with a joint district. The bonds and notes shall be 928
issued in accordance with Chapter 133. of the Revised Code, 929
except that the maximum maturity of bonds issued for that 930
purpose shall not exceed ten years. Bond anticipation notes may 931
be paid from the proceeds of bonds issued either to pay the cost 932
of the solid waste facilities or to pay the cost of the plans 933
and other data. 934

(G) To the extent authorized by the solid waste management 935
plan of the district approved under section 3734.521 or 3734.55 936
of the Revised Code or subsequent amended plans of the district 937
approved under section 3734.521 or 3734.56 of the Revised Code, 938
the board of county commissioners of a county district or board 939
of directors of a joint district may adopt, publish, and enforce 940
rules doing any of the following: 941

(1) Prohibiting or limiting the receipt of solid wastes 942
generated outside the district or outside a service area 943
prescribed in the solid waste management plan or amended plan, 944
at facilities located within the solid waste management 945
district, consistent with the projections contained in the plan 946
or amended plan under divisions (A) (6) and (7) of section 947
3734.53 of the Revised Code. However, rules adopted by a board 948
under division (G) (1) of this section may be adopted and 949

enforced with respect to solid waste disposal facilities in the 950
solid waste management district that are not owned by a county 951
or the solid waste management district only if the board submits 952
an application to the director of environmental protection that 953
demonstrates that there is insufficient capacity to dispose of 954
all solid wastes that are generated within the district at the 955
solid waste disposal facilities located within the district and 956
the director approves the application. The demonstration in the 957
application shall be based on projections contained in the plan 958
or amended plan of the district. The director shall establish 959
the form of the application. The approval or disapproval of such 960
an application by the director is an action that is appealable 961
under section 3745.04 of the Revised Code. 962

In addition, the director of environmental protection may 963
issue an order modifying a rule adopted under division (G)(1) of 964
this section to allow the disposal in the district of solid 965
wastes from another county or joint solid waste management 966
district if all of the following apply: 967

(a) The district in which the wastes were generated does 968
not have sufficient capacity to dispose of solid wastes 969
generated within it for six months following the date of the 970
director's order. 971

(b) No new solid waste facilities will begin operation 972
during those six months in the district in which the wastes were 973
generated and, despite good faith efforts to do so, it is 974
impossible to site new solid waste facilities within the 975
district because of its high population density. 976

(c) The district in which the wastes were generated has 977
made good faith efforts to negotiate with other districts to 978
incorporate its disposal needs within those districts' solid 979

waste management plans, including efforts to develop joint 980
facilities authorized under section 343.02 of the Revised Code, 981
and the efforts have been unsuccessful. 982

(d) The district in which the wastes were generated has 983
located a facility willing to accept the district's solid wastes 984
for disposal within the receiving district. 985

(e) The district in which the wastes were generated has 986
demonstrated to the director that the conditions specified in 987
divisions (G) (1) (a) to (d) of this section have been met. 988

(f) The director finds that the issuance of the order will 989
be consistent with the state solid waste management plan and 990
that receipt of the out-of-district wastes will not limit the 991
capacity of the receiving district to dispose of its in-district 992
wastes to less than eight years. 993

Any order issued under division (G) (1) of this section 994
shall not become final until thirty days after it has been 995
served ~~by certified mail~~ upon the county or joint solid waste 996
management district that will receive the out-of-district wastes 997
either by certified mail or, if the director has record of an 998
internet identifier associated with the district, by ordinary 999
mail and by that internet identifier. 1000

(2) Governing the maintenance, protection, and use of 1001
solid waste collection or other solid waste facilities located 1002
within its district. The rules adopted under division (G) (2) of 1003
this section shall not establish design standards for solid 1004
waste facilities and shall be consistent with the solid waste 1005
provisions of Chapter 3734. of the Revised Code and the rules 1006
adopted under those provisions. The rules adopted under division 1007
(G) (2) of this section may prohibit any person, municipal 1008

corporation, township, or other political subdivision from 1009
constructing, enlarging, or modifying any solid waste facility 1010
until general plans and specifications for the proposed 1011
improvement have been submitted to and approved by the board of 1012
county commissioners or board of directors as complying with the 1013
solid waste management plan or amended plan of the district. The 1014
construction of such a facility shall be done under the 1015
supervision of the county sanitary engineer or, in the case of a 1016
joint district, a county sanitary engineer designated by the 1017
board of directors, and any person, municipal corporation, 1018
township, or other political subdivision proposing or 1019
constructing such improvements shall pay to the county or joint 1020
district all expenses incurred by the board in connection 1021
therewith. The sanitary engineer may enter upon any public or 1022
private property for the purpose of making surveys or 1023
examinations necessary for designing solid waste facilities or 1024
for supervising the construction, enlargement, modification, or 1025
operation of any such facilities. No person, municipal 1026
corporation, township, or other political subdivision shall 1027
forbid or interfere with the sanitary engineer or the sanitary 1028
engineer's authorized assistants entering upon such property for 1029
that purpose. If actual damage is done to property by the making 1030
of the surveys and examinations, a board shall pay the 1031
reasonable value of that damage to the owner of the property 1032
damaged, and the cost shall be included in the financing of the 1033
improvement for which the surveys and examinations are made. 1034

(3) Governing the development and implementation of a 1035
program for the inspection of solid wastes generated outside the 1036
boundaries of this state that are disposed of at solid waste 1037
facilities included in the district's solid waste management 1038
plan or amended plan. A board of county commissioners or board 1039

of directors or its authorized representative may enter upon the 1040
premises of any solid waste facility included in the district's 1041
solid waste management plan or amended plan for the purpose of 1042
conducting the inspections required or authorized by the rules 1043
adopted under division (G) (3) of this section. No person, 1044
municipal corporation, township, or other political subdivision 1045
shall forbid or interfere with a board of county commissioners 1046
or directors or its authorized representative entering upon the 1047
premises of any such solid waste facility for that purpose. 1048

(4) Exempting the owner or operator of any existing or 1049
proposed solid waste facility provided for in the plan or 1050
amended plan from compliance with any amendment to a township 1051
zoning resolution adopted under section 519.12 of the Revised 1052
Code or to a county rural zoning resolution adopted under 1053
section 303.12 of the Revised Code that rezoned or redistricted 1054
the parcel or parcels upon which the facility is to be 1055
constructed or modified and that became effective within two 1056
years prior to the filing of an application for a permit 1057
required under division (A) (2) (a) of section 3734.05 of the 1058
Revised Code to open a new or modify an existing solid waste 1059
facility. 1060

(H) A board of county commissioners or board of directors 1061
may enter into a contract with any person, municipal 1062
corporation, township, or other political subdivision for the 1063
operation and maintenance of any solid waste facilities 1064
regardless of whether the facilities are owned or leased by the 1065
county or joint district or the contractor. 1066

(I) (1) No person, municipal corporation, township, or 1067
other political subdivision shall tamper with or damage any 1068
solid waste facility constructed under this chapter or any 1069

apparatus or accessory connected therewith or pertaining 1070
thereto, fail or refuse to comply with the applicable rules 1071
adopted by a board of county commissioners or directors under 1072
division (G) (1), (2), (3), or (4) of this section, refuse to 1073
permit an inspection or examination by a sanitary engineer as 1074
authorized under division (G) (2) of this section, or refuse to 1075
permit an inspection by a board of county commissioners or 1076
directors or its authorized representative as required or 1077
authorized by rules adopted under division (G) (3) of this 1078
section. 1079

(2) If the board of county commissioners of a county 1080
district or board of directors of a joint district has 1081
established facility designations under section 343.013, 1082
343.014, or 343.015 of the Revised Code, or the director has 1083
established facility designations in the initial or amended plan 1084
of the district prepared and ordered to be implemented under 1085
section 3734.521, 3734.55, or 3734.56 of the Revised Code, no 1086
person, municipal corporation, township, or other political 1087
subdivision shall deliver, or cause the delivery of, any solid 1088
wastes generated within a county or joint district to any solid 1089
waste facility other than the facility designated under section 1090
343.013, 343.014, or 343.015 of the Revised Code, or in the 1091
initial or amended plan of the district prepared and ordered to 1092
be implemented under section 3734.521, 3734.55, or 3734.56 of 1093
the Revised Code, as applicable, except that source separated 1094
recyclable materials may be taken to any legitimate recycling 1095
facility. Upon the request of a person or the legislative 1096
authority of a municipal corporation or township, the board of 1097
county commissioners of a county district or board of directors 1098
of a joint district may grant a waiver authorizing the delivery 1099
of all or any portion of the solid wastes generated in a 1100

municipal corporation or township to a solid waste facility 1101
other than the facility designated under section 343.013, 1102
343.014, or 343.015 of the Revised Code, or in the initial or 1103
amended plan of the district prepared and ordered to be 1104
implemented under section 3734.521, 3734.55, or 3734.56 of the 1105
Revised Code, as applicable, regardless of whether the other 1106
facility is located within or outside of the district, if the 1107
board finds that delivery of those solid wastes to the other 1108
facility is not inconsistent with the projections contained in 1109
the district's initial or amended plan under divisions (A) (6) 1110
and (7) of section 3734.53 of the Revised Code as approved or 1111
ordered to be implemented and will not adversely affect the 1112
implementation and financing of the district's initial or 1113
amended plan pursuant to the implementation schedule contained 1114
in it under divisions (A) (12) (a) to (d) of that section. The 1115
board shall act on a request for such a waiver within ninety 1116
days after receiving the request. Upon granting such a waiver, 1117
the board shall send notice of that fact to the director. The 1118
notice shall indicate to whom the waiver was granted. Any waiver 1119
or authorization granted by a board on or before October 29, 1120
1993, shall continue in force until the board takes action 1121
concerning the same entity under this division or until action 1122
is taken under division (G) of section 343.014 of the Revised 1123
Code. 1124

(J) Divisions (G) (1) to (4) and (I) (2) of this section do 1125
not apply to the construction, operation, use, repair, 1126
enlargement, or modification of either of the following: 1127

(1) A solid waste facility owned by a generator of solid 1128
wastes when the solid waste facility exclusively disposes of 1129
solid wastes generated at one or more premises owned by the 1130
generator regardless of whether the facility is located on a 1131

premises where the wastes are generated; 1132

(2) A facility that exclusively disposes of wastes that 1133
are generated from the combustion of coal, or from the 1134
combustion of primarily coal in combination with scrap tires, 1135
that is not combined in any way with garbage at one or more 1136
premises owned by the generator. 1137

(K) (1) A member of the board of county commissioners of a 1138
county solid waste management district, member of the board of 1139
directors of a joint solid waste management district, member of 1140
the board of trustees of a regional solid waste management 1141
authority managing a county or joint solid waste management 1142
district, or officer or employee of any solid waste management 1143
district, for the purposes of sections 102.03, 102.04, 2921.41, 1144
and 2921.42 of the Revised Code, shall not be considered to be 1145
directly or indirectly interested in, or improperly influenced 1146
by, any of the following: 1147

(a) A contract entered into under this chapter or section 1148
307.15 or sections 3734.52 to 3734.575 of the Revised Code 1149
between the district and any county forming the district, 1150
municipal corporation or township located within the district, 1151
or health district having territorial jurisdiction within the 1152
district, of which that member, officer, or employee also is an 1153
officer or employee, but only to the extent that any interest or 1154
influence could arise from holding public office or employment 1155
with the political subdivision or health district; 1156

(b) A contract entered into under this chapter or section 1157
307.15 or sections 3734.52 to 3734.575 of the Revised Code 1158
between the district and a county planning commission organized 1159
under section 713.22 of the Revised Code, or regional planning 1160
commission created under section 713.21 of the Revised Code, 1161

having territorial jurisdiction within the district, of which 1162
that member also is a member, officer, or employee, but only to 1163
the extent that any interest or influence could arise from 1164
holding public office or employment with the commission; 1165

(c) An expenditure of money made by the district for the 1166
benefit of any county forming the district, municipal 1167
corporation or township located within the district, or health 1168
district or county or regional planning commission having 1169
territorial jurisdiction within the district, of which that 1170
member also is a member, officer, or employee, but only to the 1171
extent that any interest or influence could arise from holding 1172
public office or employment with the political subdivision, 1173
health district, or commission; 1174

(d) An expenditure of money made for the benefit of the 1175
district by any county forming the district, municipal 1176
corporation or township located within the district, or health 1177
district or county or regional planning commission having 1178
territorial jurisdiction within the district, of which that 1179
member also is a member, officer, or employee, but only to the 1180
extent that any interest or influence could arise from holding 1181
public office or employment with the political subdivision, 1182
health district, or commission. 1183

(2) A solid waste management district, county, municipal 1184
corporation, township, health district, or planning commission 1185
described or referred to in divisions (K) (1) (a) to (d) of this 1186
section shall not be construed to be the business associate of a 1187
person who is concurrently a member of the board of county 1188
commissioners, directors, or trustees, or an officer or 1189
employee, of the district and an officer or employee of that 1190
municipal corporation, county, township, health district, or 1191

planning commission for the purposes of sections 102.03, 1192
2921.42, and 2921.43 of the Revised Code. Any person who is 1193
concurrently a member of the board of county commissioners, 1194
directors, or trustees, or an officer or employee, of a solid 1195
waste management district so described or referred to and an 1196
officer or employee of a county, municipal corporation, 1197
township, health district, or planning commission so described 1198
or referred to may participate fully in deliberations concerning 1199
and vote on or otherwise participate in the approval or 1200
disapproval of any contract or expenditure of funds described in 1201
those divisions as a member of the board of county commissioners 1202
or directors, or an officer or employee, of a county or joint 1203
solid waste management district; member of the board of 1204
trustees, or an officer or employee, of a regional solid waste 1205
management authority managing a county or joint solid waste 1206
management district; member of the legislative authority, or an 1207
officer or employee, of a county forming the district; member of 1208
the legislative authority, or an officer or employee, of a 1209
municipal corporation or township located within the district; 1210
member of the board of health, or an officer or employee, of a 1211
health district having territorial jurisdiction within the 1212
district; or member of the planning commission, or an officer or 1213
employee of a county or regional planning commission having 1214
territorial jurisdiction within the district. 1215

(3) Nothing in division (K) (1) or (2) of this section 1216
shall be construed to exempt any member of the board of county 1217
commissioners, directors, or trustees, or an officer or 1218
employee, of a solid waste management district from a conflict 1219
of interest arising because of a personal or private business 1220
interest. 1221

(4) A member of the board of county commissioners of a 1222

county solid waste management district, board of directors of a 1223
joint solid waste management district, or board of trustees of a 1224
regional solid waste management authority managing a county or 1225
joint solid waste management district, or an officer or 1226
employee, of any such solid waste management district, neither 1227
shall be disqualified from holding any other public office or 1228
position of employment nor be required to forfeit any other 1229
public office or position of employment by reason of serving as 1230
a member of the board of county commissioners, directors, or 1231
trustees, or as an officer or employee, of the district, 1232
notwithstanding any requirement to the contrary under the common 1233
law of this state or the Revised Code. 1234

(L) As used in this chapter: 1235

(1) "Board of health," "disposal," "health district," 1236
"scrap tires," and "solid waste transfer facility" have the same 1237
meanings as in section 3734.01 of the Revised Code. 1238

(2) "Change in district composition" and "change" have the 1239
same meaning as in section 3734.521 of the Revised Code. 1240

(3) (a) Except as provided in division (L) (3) (b) or (c), 1241
and (d), of this section, "solid wastes" has the same meaning as 1242
in section 3734.01 of the Revised Code. 1243

(b) If the solid waste management district is not one that 1244
resulted from proceedings for a change in district composition 1245
under sections 343.012 and 3734.521 of the Revised Code, until 1246
such time as an amended solid waste management plan is approved 1247
under section 3734.56 of the Revised Code, "solid wastes" need 1248
not include scrap tires unless the solid waste management policy 1249
committee established under section 3734.54 of the Revised Code 1250
for the district chooses to include the management of scrap 1251

tires in the district's initial solid waste management plan 1252
prepared under sections 3734.54 and 3734.55 of the Revised Code. 1253

(c) If the solid waste management district is one 1254
resulting from proceedings for a change in district composition 1255
under sections 343.012 and 3734.521 of the Revised Code and if 1256
the change involves an existing district that is operating under 1257
either an initial solid waste management plan approved or 1258
prepared and ordered to be implemented under section 3734.55 of 1259
the Revised Code or an initial or amended plan approved or 1260
prepared and ordered to be implemented under section 3734.521 of 1261
the Revised Code that does not provide for the management of 1262
scrap tires and scrap tire facilities, until such time as the 1263
amended plan of the district resulting from the change is 1264
approved under section 3734.56 of the Revised Code, "solid 1265
wastes" need not include scrap tires unless the solid waste 1266
management policy committee established under division (C) of 1267
section 3734.521 of the Revised Code for the district chooses to 1268
include the management of scrap tires in the district's initial 1269
or amended solid waste management plan prepared under section 1270
3734.521 of the Revised Code in connection with the change 1271
proceedings. 1272

(d) If the policy committee chooses to include the 1273
management of scrap tires in an initial plan prepared under 1274
sections 3734.54 and 3734.55 of the Revised Code or in an 1275
initial or amended plan prepared under section 3734.521 of the 1276
Revised Code, the board of county commissioners or directors 1277
shall execute all of the duties imposed and may exercise any or 1278
all of the rights granted under this section for the purpose of 1279
managing solid wastes that consist of scrap tires. 1280

(4) (a) Except as provided in division (L) (4) (b) or (c), 1281

and (d) of this section, "facility" has the same meaning as in 1282
section 3734.01 of the Revised Code and also includes any solid 1283
waste transfer, recycling, or resource recovery facility. 1284

(b) If the solid waste management district is not one that 1285
resulted from proceedings for a change in district composition 1286
under sections 343.012 and 3734.521 of the Revised Code, until 1287
such time as an amended solid waste management plan is approved 1288
under section 3734.56 of the Revised Code, "facility" need not 1289
include any scrap tire collection, storage, monocell, monofill, 1290
or recovery facility unless the solid waste management policy 1291
committee established under section 3734.54 of the Revised Code 1292
for the district chooses to include the management of scrap tire 1293
facilities in the district's initial solid waste management plan 1294
prepared under sections 3734.54 and 3734.55 of the Revised Code. 1295

(c) If the solid waste management district is one 1296
resulting from proceedings for a change in district composition 1297
under sections 343.012 and 3734.521 of the Revised Code and if 1298
the change involves an existing district that is operating under 1299
either an initial solid waste management plan approved under 1300
section 3734.55 of the Revised Code or an initial or amended 1301
plan approved or prepared and ordered to be implemented under 1302
section 3734.521 of the Revised Code that does not provide for 1303
the management of scrap tires and scrap tire facilities, until 1304
such time as the amended plan of the district resulting from the 1305
change is approved under section 3734.56 of the Revised Code, 1306
"facility" need not include scrap tires unless the solid waste 1307
management policy committee established under division (C) of 1308
section 3734.521 of the Revised Code for the district chooses to 1309
include the management of scrap tires in the district's initial 1310
or amended solid waste management plan prepared under section 1311
3734.521 of the Revised Code in connection with the change 1312

proceedings. 1313

(d) If the policy committee chooses to include the 1314
management of scrap tires in an initial plan prepared under 1315
sections 3734.54 and 3734.55 of the Revised Code or in an 1316
initial or amended plan prepared under section 3734.521 of the 1317
Revised Code, the board of county commissioners or directors 1318
shall execute all of the duties imposed and may exercise any or 1319
all of the rights granted under this section for the purpose of 1320
managing solid waste facilities that are scrap tire collection, 1321
storage, monocell, monofill, or recovery facilities. 1322

(M) As used in this section: 1323

(1) "Source separated recyclable materials" means 1324
materials that are separated from other solid wastes at the 1325
location where the materials are generated for the purpose of 1326
recycling the materials at a legitimate recycling facility. 1327

(2) "Legitimate recycling facility" has the same meaning 1328
as in rule 3745-27-01 of the Administrative Code. 1329

(3) "Internet identifier" has the same meaning as in 1330
section 9.312 of the Revised Code. 1331

Sec. 505.109. Upon the sale of any unclaimed property as 1332
provided in section 505.108 of the Revised Code, if any of the 1333
unclaimed property was ordered removed to a place of storage or 1334
stored, or both, by or under the direction of the head of the 1335
organized police department of the township, township police 1336
district, joint police district, or office of a township 1337
constable, any expenses or charges for the removal or storage, 1338
or both, and costs of sale, provided they are approved by the 1339
head of the department, district, or office, shall first be paid 1340
from the proceeds of the sale. Notice shall be given ~~by~~ 1341

~~certified mail~~, thirty days before the date of the sale, to the
owner and mortgagee, or other lienholder either by certified
mail or, if the department, district, or office has record of an
identifier associated with the owner, mortgagee, or lienholder,
by ordinary mail and by that internet identifier. Mail shall be
delivered at their ~~the~~ owner's, mortgagee's, or lienholder's
last known ~~addresses~~ address. As used in this section, "internet
identifier" has the same meaning as in section 9.312 of the
Revised Code.

Sec. 505.391. (A) If, after the fire department of a
township, township fire district, or joint fire district, or a
private fire company with which the fire department of a
township, township fire district, or joint fire district
contracts for fire protection, responds to a false alarm from an
automatic fire alarm system at a commercial establishment or
residential building, the board of township trustees gives
written notice either by certified mail or, if the board has
record of an internet identifier associated with the building's
owner, by ordinary mail and by that internet identifier, ~~that it~~
~~the board~~ may assess a charge of up to three hundred dollars for
each subsequent false alarm occurring after three false alarms
by that system within the same calendar year, the board of
township trustees may assess that charge. This notice shall be
mailed to the owner and the lessee, if any, of the building in
which the system is installed. After the board gives this
notice, the board need not give any additional written notices
before assessing a charge for a false alarm as provided by this
section.

(B) If payment of the bill assessing a charge for a false
alarm is not received within thirty days, the township fiscal
officer shall send a notice ~~by certified mail~~ to the manager and

to the owner, if different, of the real estate of which the 1373
commercial establishment is a part, or to the occupant, lessee, 1374
agent, or tenant and to the owner, if different, of the real 1375
estate of which the residential building is a part, by either 1376
certified mail or, if the fiscal officer has record of an 1377
internet identifier associated with such a person, by ordinary 1378
mail and by that internet identifier indicating that failure to 1379
pay the bill within thirty days, or to show just cause why the 1380
bill should not be paid within thirty days, will result in the 1381
assessment of a lien upon the real estate in the amount of the 1382
bill. If payment is not received or just cause for nonpayment is 1383
not shown within those thirty days, the amount of the bill shall 1384
be entered upon the tax duplicate, shall be a lien upon the real 1385
estate from the date of the entry, and shall be collected as 1386
other taxes and returned to the township treasury to be 1387
earmarked for use for fire services. 1388

(C) As used in this section, ~~"commercial"~~ : 1389

(1) "Commercial establishment" means a building or 1390
buildings in an area used primarily for nonresidential, 1391
commercial purposes. 1392

(2) "Internet identifier" has the same meaning as in 1393
section 9.312 of the Revised Code. 1394

Sec. 505.511. (A) A board of township trustees that 1395
operates a township police department, the board of township 1396
trustees of a township police district, or a joint police 1397
district board may, after police constables, the township 1398
police, a law enforcement agency with which the township 1399
contracts for police services, the joint police district police, 1400
and the county sheriff or the sheriff's deputy have answered a 1401
combined total of three false alarms from the same commercial or 1402

residential security alarm system within the township in the 1403
same calendar year, cause the township fiscal officer to mail 1404
the manager of the commercial establishment or the occupant, 1405
lessee, agent, or tenant of the residence a bill for each 1406
subsequent false alarm from the same alarm system during that 1407
year, to defray the costs incurred. The bill's amount shall be 1408
as follows: 1409

(1) For the fourth false alarm of that year \$50.00; 1410

(2) For the fifth false alarm of that year \$100.00; 1411

(3) For all false alarms in that year occurring after the 1412
fifth false alarm \$150.00. 1413

If payment of the bill is not received within thirty days, 1414
the township fiscal officer or joint police district treasurer 1415
shall send a notice ~~by certified mail~~ to the manager and to the 1416
owner, if different, of the real estate of which the commercial 1417
establishment is a part, or to the occupant, lessee, agent, or 1418
tenant and to the owner, if different, of the real estate of 1419
which the residence is a part, by either certified mail or, if 1420
the fiscal officer has record of an internet identifier 1421
associated with such a person, by ordinary mail and by that 1422
internet identifier, indicating that failure to pay the bill 1423
within thirty days, or to show just cause why the bill should 1424
not be paid, will result in the assessment of a lien upon the 1425
real estate in the amount of the bill. If payment is not 1426
received within those thirty days or if just cause is not shown, 1427
the amount of the bill shall be entered upon the tax duplicate, 1428
shall be a lien upon the real estate from the date of the entry, 1429
and shall be collected as other taxes and returned to the 1430
township treasury to be earmarked for use for police services. 1431

The board of township trustees shall not cause the township fiscal officer, or the joint police district board shall not cause the joint police district treasurer, to send a bill pursuant to this division if a bill has already been sent pursuant to division (B) of this section for the same false alarm.

(B) The county sheriff may, after the county sheriff or the sheriff's deputy, police constables, the township police, the joint police district police, and a law enforcement agency with which the township contracts for police services have answered a combined total of three false alarms from the same commercial or residential security alarm system within the unincorporated area of the county in the same calendar year, mail the manager of the commercial establishment or the occupant, lessee, agent, or tenant of the residence a bill for each subsequent false alarm from the same alarm system during that year, to defray the costs incurred. The bill's amount shall be as follows:

(1) For the fourth false alarm of that year \$50.00;

(2) For the fifth false alarm of that year \$100.00;

(3) For all false alarms in that year occurring after the fifth false alarm \$150.00.

If payment of the bill is not received within thirty days, the sheriff shall send a notice ~~by certified mail~~ to the manager and to the owner, if different, of the real estate of which the commercial establishment is a part, or to the occupant, lessee, agent, or tenant and to the owner, if different, of the real estate of which the residence is a part, by either certified mail or, if the sheriff has record of an internet identifier

associated with such a person, by ordinary mail and by that 1461
internet identifier, indicating that failure to pay the bill 1462
within thirty days, or to show just cause why the bill should 1463
not be paid, will result in the assessment of a lien upon the 1464
real estate in the amount of the bill. If payment is not 1465
received within those thirty days or if just cause is not shown, 1466
the amount of the bill shall be entered upon the tax duplicate, 1467
shall be a lien upon the real estate from the date of the entry, 1468
and shall be collected as other taxes and returned to the county 1469
treasury. 1470

The sheriff shall not send a bill pursuant to this 1471
division if a bill has already been sent pursuant to division 1472
(A) of this section for the same false alarm. 1473

(C) As used in this section, "commercial establishment" 1474
has and "internet identifier" have the same meaning-meanings as 1475
in section 505.391 of the Revised Code. 1476

Sec. 902.04. (A) An issuer may from time to time issue 1477
bonds to carry out the lawful purposes set forth in this chapter 1478
including, but not limited to, the purchase of loans or other 1479
evidence of debt from and the making of loans to or through 1480
lending institutions, the payment of the costs of insurance, 1481
letters of credit, certificates of deposit, and purchase 1482
agreements related to the bonds or loans, underwriting, legal, 1483
accounting, financial consulting, rating, printing, and other 1484
services relating to the issuance and sale of the bonds, fees of 1485
any trustee, paying agent, bond registrar, depository, transfer 1486
agent, and authenticating agent, interest on the bonds, 1487
establishment of reserve funds securing the bonds, and any other 1488
costs reasonably related to the issuance, sale, marketing, 1489
servicing, insuring, guaranteeing, and otherwise securing of the 1490

bonds. Any issuer may from time to time, whenever it considers 1491
refunding to be expedient, issue bonds to refund any bonds 1492
issued under this chapter whether the bonds to be refunded have 1493
or have not matured, and may issue bonds partly to refund bonds 1494
then outstanding and partly for any other authorized purpose. 1495
The terms of the issuance and sale of refunding bonds shall be 1496
as provided in this chapter for an original issue of bonds. 1497

(B) Bonds, and the issuance of bonds, pursuant to this 1498
chapter need not comply with any other law applicable to the 1499
issuance of bonds. The deposit, application, safeguarding, and 1500
investment of funds of an issuer received or held under bond 1501
proceedings of the issuer shall not be subject to Chapters 131. 1502
and 135. of the Revised Code. 1503

(C) (1) Bonds issued pursuant to this chapter do not 1504
constitute a debt, or the pledge of the faith and credit, of the 1505
state or any political subdivision thereof, and the holders or 1506
owners of such bonds have no right to have taxes levied by the 1507
general assembly or taxing authority of any political 1508
subdivision for the payment of the principal thereof or interest 1509
thereon. Moneys raised by taxation shall not be obligated or 1510
pledged for the payment of principal of or interest on such 1511
bonds, but such bonds shall be payable solely from the revenues 1512
and security interests pledged for their payment as authorized 1513
by this chapter, unless bonds are issued in anticipation of the 1514
issuance of or are refunded by refunding bonds issued pursuant 1515
to this chapter, which refunding bonds shall be payable solely 1516
from revenues and security interests pledged for their payment 1517
as authorized by this chapter. Bond anticipation notes may be 1518
secured solely or additionally by a covenant of the issuer that 1519
it will do all things necessary for the issuance of the bonds 1520
anticipated or renewal notes in appropriate amount and either 1521

exchange such bonds or renewal notes for such notes or apply the 1522
proceeds therefrom to the extent necessary to make full payment 1523
of the principal of and interest on such notes. 1524

(2) Any pledge of revenues to the payment of bonds is 1525
valid and binding from the time the pledge is made and the 1526
revenues so pledged and thereafter received by the issuer are 1527
immediately subject to the lien of such pledge without any 1528
separation or physical delivery thereof, or further act, and the 1529
lien of any such pledge is valid and binding as against all 1530
parties having claims of any kind in tort, contract, or 1531
otherwise against the issuer, irrespective of whether such 1532
parties have notice thereof, and creates a perfected security 1533
interest for all purposes of Chapter 1309. of the Revised Code. 1534
Neither the resolution or ordinance nor any trust agreement or 1535
indenture by which a pledge is created need be filed or recorded 1536
except in the records of the issuer. 1537

(3) All bonds shall contain on the face thereof a 1538
statement to the effect that the bonds, as to both principal and 1539
interest, are not debts of the state or any political 1540
subdivision thereof, but are payable solely from the revenues 1541
and security interests pledged for their payment. 1542

(D) (1) The bonds shall be authorized by one or more 1543
resolutions or ordinances of the issuing authority, shall bear 1544
such date or dates, and shall mature at such time or times, not 1545
exceeding forty years from the date of issue, and have such 1546
redemption and purchase provisions as are authorized by or 1547
pursuant to such resolutions or ordinances. The bonds shall bear 1548
interest at such rate or rates, or at a variable rate or rates, 1549
as provided in or authorized by or pursuant to such resolutions 1550
or ordinances. The bonds shall be in such denominations, be in 1551

such form, either coupon, registered or book entry, carry such 1552
registration privileges, be payable in such medium of payment, 1553
at such place or places, and be subject to such terms of 1554
redemption as the issuing authority may authorize. The bonds may 1555
be sold by the issuing authority at public or private sale, at 1556
not less than such price or prices as the issuer determines. 1557
Notwithstanding any other provision of this chapter or Chapter 1558
165., 761., or 1724. of the Revised Code, the commission shall 1559
have exclusive power to authorize the issuance and sale of bonds 1560
for agricultural purposes under a composite financing 1561
arrangement in excess of five hundred thousand dollars; provided 1562
that other issuers may issue bonds under composite financing 1563
arrangements in such greater amounts and at such times as shall 1564
be approved by the commission. 1565

(2) Bonds issued by the agricultural financing commission 1566
shall be executed by the ~~chairman~~ chairperson or ~~vice-chairman~~ 1567
vice-chairperson of the commission, manually or by a facsimile 1568
signature. The official seal of the commission or a facsimile 1569
thereof shall be affixed thereto or printed thereon, and any 1570
coupons attached thereto shall bear the signature or facsimile 1571
signature of the ~~chairman~~ chairperson or ~~vice-chairman~~ vice- 1572
chairperson of the commission. Bonds and coupons issued by any 1573
other issuer shall be executed by such officers, in manual or 1574
facsimile form, and bear such official seal or a facsimile 1575
thereof, as shall be provided in the bond ~~proceedings~~ proceedings 1576
for the bonds. In case any officer whose signature or a 1577
facsimile of whose signature, appears on any bonds or coupons 1578
ceases to be such officer before delivery of bonds, such 1579
signature or facsimile is nevertheless sufficient for all 1580
purposes the same as if ~~he~~ the officer had remained in office 1581
until such delivery, and in case the seal has been changed after 1582

a facsimile has been imprinted on such bonds, such facsimile 1583
seal will continue to be sufficient for all purposes. The bonds 1584
may also be issued and executed in book entry form in such 1585
manner as is appropriate to that form. Neither the members of 1586
the issuing authority nor any person executing the bonds is 1587
liable personally on the bonds or subject to any personal 1588
liability by reason of the issuance thereof. 1589

(E) If the issuer is a county or municipal corporation, 1590
then prior to the delivery of bonds issued under authority of 1591
this section, the issuing authority shall send written notice ~~by~~ 1592
~~certified mail~~ to the director of agriculture and the director 1593
of development either by certified mail or, if the issuing 1594
authority has record of an internet identifier associated with 1595
the director, by ordinary mail and by that internet identifier, 1596
advising of the proposed delivery of the bonds, the amount 1597
thereof, the proposed lessee of the project or person to whom 1598
the proceeds of the bonds will be loaned, and a general 1599
description of the project or projects to be financed. 1600

(F) All bonds issued under authority of this chapter, 1601
regardless of form or terms and regardless of any other law to 1602
the contrary, shall have all qualities and incidents of 1603
negotiable instruments, subject to provisions for registration, 1604
and may be issued in coupon, fully registered, or other form, or 1605
any combination thereof, as the issuing authority determines. 1606
Provision may be made for the registration of any coupon bonds 1607
as to principal alone or as to both principal and interest, and 1608
for the conversion into coupon bonds of any fully registered 1609
bonds or bonds registered as to both principal and interest. 1610

(G) As used in this section, "internet identifier" has the 1611
same meaning as in section 9.312 of the Revised Code. 1612

Sec. 931.03. (A) (1) Not later than sixty days after 1613
receipt of an application submitted under section 931.02 of the 1614
Revised Code, the board of township trustees of each township in 1615
which the land that is proposed for enrollment in an 1616
agricultural security area is located and the board of county 1617
commissioners of each county in which the land is located shall 1618
hear the application at the next regularly scheduled meeting of 1619
the board. A board, not later than thirty days prior to the time 1620
of the meeting, shall cause a notice containing the time and 1621
place of the meeting to be published in a newspaper of general 1622
circulation in the township or county, as applicable, and to be 1623
sent to the superintendent of each school district within the 1624
proposed agricultural security area, the county engineer of each 1625
county in which the proposed area would be located, the 1626
legislative authority of each municipal corporation that is 1627
located within one-half mile of the boundaries of the proposed 1628
area if the municipal corporation has requested notice of such a 1629
meeting, and the director of transportation. 1630

As part of the hearing on an application, a board shall 1631
review any information that it possesses concerning improvements 1632
that are planned to be made during the subsequent ten years to 1633
existing or proposed roads that are located or are to be located 1634
within the area that is proposed for enrollment in an 1635
agricultural security area. As used in division (A) (1) of this 1636
section, "proposed road" means any future roadway project that 1637
is on a new alignment or relocation of an existing alignment and 1638
for which state or federal funding has been allocated for, but 1639
not limited to, a planning level roadway improvement study, an 1640
interchange justification or bypass study, environmental review, 1641
design, right-of-way acquisition, or construction, and 1642
"improvement" includes any action taken with respect to an 1643

existing or proposed road that would cause the road to cover a 1644
portion of land that it does not cover or is not proposed to 1645
cover at the time of the hearing. Any portion of land that would 1646
be covered by a planned improvement shall not be eligible for 1647
enrollment in an agricultural security area. 1648

As part of the hearing on an application, a board also may 1649
consider any comprehensive plan that is in place for the county 1650
or township, as applicable, and may choose to approve or reject 1651
the application on the basis of the proposed agricultural 1652
security area's compliance with the comprehensive plan. 1653

(2) The board of township trustees of each township and 1654
the board of county commissioners of each county that is 1655
required to hear an application under division (A) (1) of this 1656
section may conduct a joint meeting in lieu of meeting 1657
separately not later than forty-five days after receipt of an 1658
application under section 931.02 of the Revised Code. A single 1659
public notice concerning the meeting shall be provided in the 1660
manner prescribed in division (A) (1) of this section in each 1661
township and county participating in the meeting. The cost of 1662
the public notice shall be shared equally by all townships and 1663
counties participating in the joint meeting. 1664

For purposes of such a joint meeting, the clerk of the 1665
board of county commissioners of the county that includes the 1666
most land that is located or is to be located within the 1667
agricultural security area shall serve as the clerk on behalf of 1668
all boards of county commissioners and boards of township 1669
trustees participating in the joint meeting. The clerk's duties 1670
shall include providing the public notice that is required under 1671
this section together with maintaining minutes and a record of 1672
proceedings for the joint meeting. 1673

(3) Not later than forty-five days after a board of township trustees hears the application and not later than sixty days after a board of county commissioners hears the application, each respective board shall adopt a resolution either approving or rejecting the application. However, if a board determines that the information in the application is incorrect or the application is incomplete, the board shall return the application to the applicant, either by certified mail or, if the board has record of an internet identifier associated with the applicant, by ordinary mail and by that internet identifier, with an enumeration of the items that are incorrect or incomplete.

Upon receipt of the returned application, the applicant may amend the application. Not later than fifteen days after receipt of the returned application, the applicant may submit an amended application to each board of township trustees and each board of county commissioners to whom the original application was submitted.

Not later than thirty days after receipt of an amended application, a board shall adopt a resolution either approving or rejecting the amended application. Not later than five days after adoption of the resolution, the board shall notify the applicant, either by certified mail or, if the board has record of an internet identifier associated with the applicant, by ordinary mail and by that internet identifier, of the board's decision to approve or reject the application.

(4) Any person may submit comments to any board of county commissioners or board of township trustees to which an application or amended application has been submitted under this chapter at any time prior to and at any public meeting at which

the application or amended application is heard. 1704

(B) (1) An agricultural security area is established, and 1705
the land that is proposed for inclusion in the area is enrolled 1706
in the area, upon the adoption of a resolution by each of the 1707
affected boards of township trustees and boards of county 1708
commissioners approving the same version of the application or 1709
applications requesting the establishment of the area. 1710

(2) Not later than thirty days after a board adopts a 1711
resolution approving the establishment of an agricultural 1712
security area, the board shall send a copy of the resolution to 1713
the director of agriculture, the director of transportation, the 1714
superintendent of each school district within the area, the 1715
county engineer, and the county auditor. 1716

(C) A resolution approving the establishment of an 1717
agricultural security area shall include all of the following: 1718

(1) A statement that the board of township trustees or 1719
board of county commissioners, as applicable, commits not to 1720
initiate, approve, or finance any development for residential, 1721
commercial, or industrial purposes, including construction of 1722
new roads and water and sewer lines, within the area for a 1723
period of ten years. For purposes of division (C) (1) of this 1724
section, "development" does not include any of the following: 1725

(a) The improvement of existing roads, provided that the 1726
county engineer of each county in which the portion of the area 1727
affected by the improvement is located determines that the 1728
improvement is necessary for traffic safety, and provided that 1729
the improvement is as consistent as possible with the 1730
agricultural use of land in the area; 1731

(b) The construction, modification, or operation of 1732

transmission or distribution lines for electricity, gas, or oil 1733
or of any gathering or production lines for oil or gas, provided 1734
that the construction, modification, or operation of the lines 1735
does not cause the land to become ineligible for valuation and 1736
assessment for real property tax purposes in accordance with its 1737
current agricultural use value under sections 5713.30 to 5713.38 1738
of the Revised Code; 1739

(c) The construction, modification, or operation of water 1740
lines or sewer lines, provided that an official or employee of 1741
the environmental protection agency orders the construction, 1742
modification, or operation for the purpose of enabling water and 1743
sewer service areas that are outside of the agricultural 1744
security area to be connected to each other, and provided that 1745
the lines do not provide service connections to land within the 1746
agricultural security area. 1747

(2) A requirement that the owner or owners of the land in 1748
the area use best management practices; 1749

(3) A statement that describes the agreement that was 1750
reached with other boards, if applicable, under section 5709.28 1751
of the Revised Code concerning the percentage of the taxable 1752
value of qualifying agricultural real property in the 1753
agricultural security area that is to be exempted from taxation 1754
under that section and the number of years that the tax 1755
exemption established under that section will apply to that 1756
property. 1757

(D) An agricultural security area may continue in 1758
existence for ten years unless either of the following occurs: 1759

(1) The sole owner of land enrolled in the area withdraws 1760
under section 931.07 of the Revised Code. 1761

(2) Unless division (C) of section 931.07 of the Revised Code applies, land in the area fails to satisfy any of the criteria specified in divisions (B) (1) to (3) of section 931.02 of the Revised Code.

(E) The approval or disapproval of an application under this section is not a final order, adjudication, or decision under section 2506.01 of the Revised Code and is not appealable under Chapter 2506. of the Revised Code.

(F) As used in this section, "internet identifier" has the same meaning as in section 9.312 of the Revised Code.

Sec. 940.20. As soon as the supervisors of a soil and water conservation district have established the dates, times, and locations of the view and the hearing concerning a proposed improvement, they shall send, at least twenty days prior to the date established for the view, a written notice of the view and the hearing to the landowners within the area to be benefited by the proposed improvement and to the board of county commissioners and the county engineer. The supervisors shall notify all landowners that are adjacent to the proposed improvement either by certified mail or, if the supervisors have record of an internet identifier associated with such a landowner, by ordinary mail and by that internet identifier, and shall notify all others by certified mail or first class mailings. Any such written notice shall have the words "Legal Notice" printed in plain view on the face of the envelope or, in the case of service by an internet identifier, in conspicuous typeface at the top of the notice. In addition, the supervisors shall invite to the view and the hearing the staff of the soil and water conservation district and the staff of the natural resources conservation service in the United States department

of agriculture that is involved with the district together with 1792
any other people that the supervisors consider to be necessary 1793
to the proceedings. 1794

Sec. 3791.12. (A) As used in this section and section 1795
3791.13 of the Revised Code: 1796

(1) "Service station" means any facility designed and 1797
constructed primarily for use in the retail sale of gasoline, 1798
other petroleum products, and related accessories; except that 1799
"service station" does not include any such facility that has 1800
been converted for use for another bona fide business purpose, 1801
on and after the date of commencement of such other use. 1802

(2) "Abandoned service station" means any service station 1803
that has not been used for the retail sale of gasoline, other 1804
petroleum products, and related accessories for a continuous 1805
period of six months, whenever failure to reasonably secure 1806
station buildings from ready access by unauthorized persons and 1807
to reasonably maintain the station's premises has resulted in 1808
conditions that endanger the public health, welfare, safety, or 1809
morals; provided, that such conditions include, but are not 1810
limited to, the presence of defective or deteriorated electrical 1811
wiring, heating apparatus, and gas connections, or of 1812
unprotected gasoline storage tanks, piping, and valves, or any 1813
combination of the foregoing; and provided further that the 1814
casual and intermittent use of a service station for the retail 1815
sale of any item described in division (A)(1) of this section 1816
during such six-month period shall not be held to prevent the 1817
station from being determined an abandoned service station if it 1818
meets the other qualifications of this division. 1819

(3) "Internet identifier" has the same meaning as in 1820
section 9.312 of the Revised Code. 1821

(B) The executive authority of each municipal corporation 1822
and the board of county commissioners of each county shall 1823
designate a suitable person to make inspections, within their 1824
respective territorial jurisdictions, of any service stations 1825
that are, or appear to be, no longer in use for the purposes 1826
described in division (A) (1) of this section, or for any other 1827
bona fide business purpose. Inspections of service stations 1828
under this section shall be made at the order of the executive 1829
authority or board, or upon the complaint of any person claiming 1830
to be adversely affected by the condition of a service station. 1831
Any inspector designated under this section shall have the right 1832
to enter upon and inspect any service station that is, or 1833
appears to be, no longer in use as described in this section. No 1834
inspector, while in the lawful pursuit of official duties for 1835
such purpose, shall be subject to arrest for trespass while so 1836
engaged or for such cause thereafter. 1837

(C) Whenever an inspector, upon inspecting a service 1838
station as provided in this section, has reasonable cause to 1839
believe that it qualifies as an abandoned service station, the 1840
inspector shall prepare a written report of the condition of the 1841
station's buildings and premises. The report shall be filed 1842
immediately with the executive authority or board. Upon receipt 1843
of the report, the executive authority or board shall fix a 1844
place and time, not less than thirty days nor more than sixty 1845
days after receipt of the report, for a hearing to determine 1846
whether the service station is an abandoned service station. The 1847
executive authority or board shall send written notice of the 1848
place and date of the hearing, together with a copy of the 1849
inspector's report and information that the service station may 1850
be ordered repaired or removed if determined to be abandoned, to 1851
all persons listed in the records of the county recorder as an 1852

owner of the affected property, and to all persons listed in the 1853
records of the county recorder or county clerk of courts as 1854
holding a lien on the affected property. Such notice shall be 1855
sent either by certified mail to the address shown on such 1856
records or, if the executive authority or board has record of a 1857
person's internet identifier, by ordinary mail to the address 1858
shown on such records and by that internet identifier. 1859

(D) In hearing the matter and deciding the issue, the 1860
executive authority or board shall consider the testimony of any 1861
persons appearing pursuant to the notice or their authorized 1862
representatives, the testimony of any witnesses appearing on 1863
behalf of such persons, the inspector's report or testimony, or 1864
both, and any other evidence pertinent to the matter. If the 1865
executive authority or board thereupon determines that the 1866
service station is an abandoned service station in such 1867
condition as to constitute a danger to the public health, 1868
welfare, safety, or morals, it shall order the satisfactory 1869
repair, or removal, of the service station and its 1870
appurtenances, and restoration of the property, within such 1871
period of time, not less than thirty days, as the executive 1872
authority or board thereupon determines reasonable. Notice of 1873
the findings and order shall be sent to all persons required to 1874
be notified by division (C) of this section in the same manner 1875
as provided in that division. 1876

(E) If an abandoned service station is not satisfactorily 1877
repaired or removed within the period of time provided in an 1878
order made under division (D) of this section, the municipal 1879
corporation or county may enter the land and complete the 1880
repair, if repair was ordered, or remove the service station and 1881
its appurtenances, if removal was ordered, and restore the 1882
property. 1883

(F) Any person aggrieved by an order of an executive authority or board made under division (D) of this section, may appeal as provided in Chapter 2506. of the Revised Code within thirty days of the mailing of notice of the order.

(G) In the event that no persons notified as provided in division (C) of this section, or their authorized representatives, appear at the hearing, respond to an order of the executive authority or board, or appeal within thirty days of the mailing of notice of the order as provided in division (F) of this section, the municipal corporation or county may proceed as provided in division (E) of this section.

Sec. 4301.39. (A) When the board of elections of any county determines that a petition for a local option election presented pursuant to section 4301.33, 4301.331, 4301.332, 4301.333, 4303.29, or 4305.14 of the Revised Code is sufficient, it shall forthwith, by mail, notify the division of liquor control of the fact that the petition has been filed and approved by it. Upon the determination of the results of any such election, the board shall forthwith notify the division by mail of the result and shall forward with the notice a plat of the precinct in which the election was held and, if applicable, shall separately identify the portion of the precinct affected by the election.

(B) On the plat of a precinct forwarded with the results of an election that was held under section 4301.35, 4301.351, 4301.353, 4301.354, or 4303.29 of the Revised Code, the board shall show and designate all of the streets and highways in the precinct or relevant portion of the precinct.

(C) On the plat of a precinct forwarded with the results of an election that was held under section 4301.352 of the

Revised Code, the board shall show and designate all of the 1914
following: 1915

(1) All of the streets and highways in the precinct; 1916

(2) The permit premises designated in the petition that 1917
was filed under section 4301.331 of the Revised Code; 1918

(3) A class C or D permit holder's personal or corporate 1919
name and, if it is different from the permit holder's personal 1920
or corporate name, the name of the business conducted by the 1921
permit holder on the designated premises; 1922

(4) The address of the designated premises. 1923

(D) On the plat of a precinct forwarded with the results 1924
of an election that was held under section 4301.355 of the 1925
Revised Code, the board shall show and designate all of the 1926
following: 1927

(1) All streets and highways in the precinct; 1928

(2) The address of the particular location within the 1929
precinct to which the election results will apply as designated 1930
in the petition that was filed under section 4301.333 of the 1931
Revised Code; 1932

(3) The name of the applicant for the issuance or transfer 1933
of the liquor permit, of the holder of the liquor permit, or of 1934
the liquor agency store, including any trade or fictitious names 1935
under which the applicant, holder, or operator intends to, or 1936
does, do business at the particular location, as designated in 1937
the petition that was filed under section 4301.333 of the 1938
Revised Code. 1939

(E) With the results of an election that was held under 1940
section 4301.356 of the Revised Code, the board shall designate 1941

both of the following: 1942

(1) Each permit premises designated in the petition; 1943

(2) Each class C or D permit holder's personal or 1944
corporate name and, if it is different from the personal or 1945
corporate name, the name of the business conducted by the permit 1946
holder on the designated premises. 1947

(F) If an application for recount is filed with the board 1948
pursuant to section 3515.02 of the Revised Code or if an 1949
election contest is commenced pursuant to section 3515.09 of the 1950
Revised Code, the board shall send written notice of the recount 1951
or contest, ~~by certified mail,~~ to the superintendent of liquor 1952
control within two days from the date of the filing of the 1953
application for recount or the commencement of an election 1954
contest either by certified mail or, if the board has record of 1955
an internet identifier associated with the superintendent, by 1956
ordinary mail and by that internet identifier. Upon the final 1957
determination of an election recount or contest, the board shall 1958
send notice of the final determination, ~~by certified mail,~~ to 1959
the superintendent and the liquor control commission either by 1960
certified mail or, if the board has record of an internet 1961
identifier associated with the superintendent or commission, by 1962
ordinary mail and an internet identifier associated with the 1963
superintendent or commission. 1964

(G) If, as the result of a local option election held 1965
pursuant to section 4301.35, 4301.351, 4301.353, 4301.354, 1966
4303.29, or 4305.14 of the Revised Code, the use of a permit is 1967
made partially unlawful, the division shall, within thirty days 1968
after receipt of the final notice of the result of the election, 1969
pick up the permit, amend it by inserting appropriate 1970
restrictions on it, and forthwith reissue it without charge or 1971

refund to the permit holder, unless, prior to thirty days after 1972
receipt of the final notice of the result of the election, both 1973
of the following occur: 1974

(1) A petition is filed with the board pursuant to section 1975
4301.333 of the Revised Code; 1976

(2) A copy of the petition filed with the board pursuant 1977
to section 4301.333 of the Revised Code, bearing the file stamp 1978
of the board, is filed with the superintendent of liquor 1979
control. 1980

If both of those conditions are met, the results of the 1981
election held pursuant to section 4301.35, 4301.351, 4301.353, 1982
4301.354, 4303.29, or 4305.14 of the Revised Code shall not take 1983
effect as to the liquor permit holder specified in the petition 1984
filed pursuant to section 4301.333 of the Revised Code until the 1985
earlier of a determination by the board and receipt of 1986
notification by the superintendent of liquor control of notice 1987
that the petition is invalid or receipt by the superintendent of 1988
final notice of the result of an election held pursuant to 1989
section 4301.355 of the Revised Code concerning the holder of 1990
the liquor permit that resulted in a majority "no" vote. 1991

(H) If, as the result of a local option election, except a 1992
local option election held pursuant to section 4301.352 of the 1993
Revised Code, the use of a permit is made wholly unlawful, the 1994
permit holder may, within thirty days after the certification of 1995
that final result by the board to the division, deliver the 1996
permit holder's permit to the division for safekeeping as 1997
provided in section 4303.272 of the Revised Code, or the permit 1998
holder may avail itself of the remedy set forth in divisions (G) 1999
(1) and (2) of this section. In such event, the results of the 2000
election shall not take effect as to the liquor permit holder 2001

specified in the petition pursuant to section 4301.333 of the Revised Code until the earlier of a determination by the board and receipt by the superintendent of liquor control of notice that the petition is invalid or receipt by the superintendent of the final notice of the result of an election held pursuant to section 4301.355 of the Revised Code concerning the holder of the liquor permit that resulted in a majority "no" vote.

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

Sec. 5713.082. (A) Whenever the county auditor reenters an item of property to the tax list as provided in section 5713.08 of the Revised Code and there has been no conveyance of the property between separate entities, the auditor shall send notice ~~by certified mail~~ to the owner of the property either by certified mail or, if the auditor has record of an internet identifier associated with the owner, by ordinary mail and by that internet identifier as defined in section 9.312 of the Revised Code, that it is now subject to property taxation as a result of such action. The auditor shall send the notice at the same time the auditor certifies the real property tax duplicate to the county treasurer. The notice shall describe the property and indicate that the owner may reapply for tax exemption by filing an application for exemption as provided in section 5715.27 of the Revised Code, and that failure to file such an application within the proper time period will result in the owner having to pay the taxes even if the property continued to be used for an exempt purpose.

(B) If the auditor failed to send the notice required by this section, and if the owner of the property subsequently files an application for tax exemption for the property for the

current tax year, the tax commissioner or county auditor may 2032
grant exemption to the property, and the commissioner or auditor 2033
shall remit all taxes and penalties for each prior year since 2034
the property was reentered on the tax list, notwithstanding 2035
division (A) of section 5713.081 of the Revised Code. 2036

Sec. 5715.12. The county board of revision shall not 2037
increase any valuation without giving notice to the person in 2038
whose name the property affected thereby is listed and affording 2039
~~him~~ the person an opportunity to be heard. Such notice shall 2040
describe the real property, the tax value of which is to be 2041
acted upon, by the description thereof as carried on the tax 2042
list of the current year, and shall state the name in which it 2043
is listed; such notice shall be served by delivering a copy 2044
thereof to the person interested, by leaving a copy at the usual 2045
place of residence or business of such person, ~~or~~ by sending the 2046
same by registered letter mailed to the address of such person, 2047
or, if the board has record of an internet identifier associated 2048
with the person, by ordinary mail and by that internet 2049
identifier as defined in section 9.312 of the Revised Code. If 2050
no such place of residence or business is found in the county, 2051
then such copies shall be delivered or mailed to the agent in 2052
charge of such property. If no such agent is found in the 2053
county, such notice shall be served by an advertisement thereof 2054
inserted once in a newspaper of general circulation in the 2055
county in which the property is situated. Notices to the 2056
respective persons interested in different properties may be 2057
united in one advertisement under the same general heading. 2058
Notices served in accordance with this section shall be 2059
sufficient. 2060

Sec. 5715.19. (A) As used in this section, "member" has 2061
the same meaning as in section 1705.01 of the Revised Code, and 2062

"internet identifier" has the same meaning as in section 9.312 2063
of the Revised Code. 2064

(1) Subject to division (A) (2) of this section, a 2065
complaint against any of the following determinations for the 2066
current tax year shall be filed with the county auditor on or 2067
before the thirty-first day of March of the ensuing tax year or 2068
the date of closing of the collection for the first half of real 2069
and public utility property taxes for the current tax year, 2070
whichever is later: 2071

(a) Any classification made under section 5713.041 of the 2072
Revised Code; 2073

(b) Any determination made under section 5713.32 or 2074
5713.35 of the Revised Code; 2075

(c) Any recoupment charge levied under section 5713.35 of 2076
the Revised Code; 2077

(d) The determination of the total valuation or assessment 2078
of any parcel that appears on the tax list, except parcels 2079
assessed by the tax commissioner pursuant to section 5727.06 of 2080
the Revised Code; 2081

(e) The determination of the total valuation of any parcel 2082
that appears on the agricultural land tax list, except parcels 2083
assessed by the tax commissioner pursuant to section 5727.06 of 2084
the Revised Code; 2085

(f) Any determination made under division (A) of section 2086
319.302 of the Revised Code. 2087

If such a complaint is filed by mail or certified mail, 2088
the date of the United States postmark placed on the envelope or 2089
sender's receipt by the postal service shall be treated as the 2090

date of filing. A private meter postmark on an envelope is not a 2091
valid postmark for purposes of establishing the filing date. 2092

Any person owning taxable real property in the county or 2093
in a taxing district with territory in the county; such a 2094
person's spouse; an individual who is retained by such a person 2095
and who holds a designation from a professional assessment 2096
organization, such as the institute for professionals in 2097
taxation, the national council of property taxation, or the 2098
international association of assessing officers; a public 2099
accountant who holds a permit under section 4701.10 of the 2100
Revised Code, a general or residential real estate appraiser 2101
licensed or certified under Chapter 4763. of the Revised Code, 2102
or a real estate broker licensed under Chapter 4735. of the 2103
Revised Code, who is retained by such a person; if the person is 2104
a firm, company, association, partnership, limited liability 2105
company, or corporation, an officer, a salaried employee, a 2106
partner, or a member of that person; if the person is a trust, a 2107
trustee of the trust; the board of county commissioners; the 2108
prosecuting attorney or treasurer of the county; the board of 2109
township trustees of any township with territory within the 2110
county; the board of education of any school district with any 2111
territory in the county; or the mayor or legislative authority 2112
of any municipal corporation with any territory in the county 2113
may file such a complaint regarding any such determination 2114
affecting any real property in the county, except that a person 2115
owning taxable real property in another county may file such a 2116
complaint only with regard to any such determination affecting 2117
real property in the county that is located in the same taxing 2118
district as that person's real property is located. The county 2119
auditor shall present to the county board of revision all 2120
complaints filed with the auditor. 2121

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

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

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

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

(c) Substantial improvement was added to the property;

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

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

territory in the county, may refile the complaint, 2151
notwithstanding division (A) (2) of this section. 2152

(4) Notwithstanding division (A) (2) of this section, a 2153
person, board, or officer may file a complaint against the 2154
valuation or assessment of any parcel that appears on the tax 2155
list if it filed a complaint against the valuation or assessment 2156
of that parcel for any prior tax year in the same interim period 2157
if the person, board, or officer withdrew the complaint before 2158
the complaint was heard by the board. 2159

(B) Within thirty days after the last date such complaints 2160
may be filed, the auditor shall give notice of each complaint in 2161
which the stated amount of overvaluation, undervaluation, 2162
discriminatory valuation, illegal valuation, or incorrect 2163
determination is at least seventeen thousand five hundred 2164
dollars to each property owner whose property is the subject of 2165
the complaint, if the complaint was not filed by the owner or 2166
the owner's spouse, and to each board of education whose school 2167
district may be affected by the complaint. Within thirty days 2168
after receiving such notice, a board of education; a property 2169
owner; the owner's spouse; an individual who is retained by such 2170
an owner and who holds a designation from a professional 2171
assessment organization, such as the institute for professionals 2172
in taxation, the national council of property taxation, or the 2173
international association of assessing officers; a public 2174
accountant who holds a permit under section 4701.10 of the 2175
Revised Code, a general or residential real estate appraiser 2176
licensed or certified under Chapter 4763. of the Revised Code, 2177
or a real estate broker licensed under Chapter 4735. of the 2178
Revised Code, who is retained by such a person; or, if the 2179
property owner is a firm, company, association, partnership, 2180
limited liability company, corporation, or trust, an officer, a 2181

salaried employee, a partner, a member, or trustee of that 2182
property owner, may file a complaint in support of or objecting 2183
to the amount of alleged overvaluation, undervaluation, 2184
discriminatory valuation, illegal valuation, or incorrect 2185
determination stated in a previously filed complaint or 2186
objecting to the current valuation. Upon the filing of a 2187
complaint under this division, the board of education or the 2188
property owner shall be made a party to the action. 2189

(C) Each board of revision shall notify any complainant 2190
and also the property owner, if the property owner's address is 2191
known, when a complaint is filed by one other than the property 2192
owner, ~~by certified mail,~~ not less than ten days prior to the 2193
hearing, by either certified mail or, if the board has record of 2194
an internet identifier associated with the owner, by ordinary 2195
mail and by that internet identifier, of the time and place the 2196
same will be heard. The board of revision shall hear and render 2197
its decision on a complaint within ninety days after the filing 2198
thereof with the board, except that if a complaint is filed 2199
within thirty days after receiving notice from the auditor as 2200
provided in division (B) of this section, the board shall hear 2201
and render its decision within ninety days after such filing. 2202

(D) The determination of any such complaint shall relate 2203
back to the date when the lien for taxes or recoupment charges 2204
for the current year attached or the date as of which liability 2205
for such year was determined. Liability for taxes and recoupment 2206
charges for such year and each succeeding year until the 2207
complaint is finally determined and for any penalty and interest 2208
for nonpayment thereof within the time required by law shall be 2209
based upon the determination, valuation, or assessment as 2210
finally determined. Each complaint shall state the amount of 2211
overvaluation, undervaluation, discriminatory valuation, illegal 2212

valuation, or incorrect classification or determination upon 2213
which the complaint is based. The treasurer shall accept any 2214
amount tendered as taxes or recoupment charge upon property 2215
concerning which a complaint is then pending, computed upon the 2216
claimed valuation as set forth in the complaint. If a complaint 2217
filed under this section for the current year is not determined 2218
by the board within the time prescribed for such determination, 2219
the complaint and any proceedings in relation thereto shall be 2220
continued by the board as a valid complaint for any ensuing year 2221
until such complaint is finally determined by the board or upon 2222
any appeal from a decision of the board. In such case, the 2223
original complaint shall continue in effect without further 2224
filing by the original taxpayer, the original taxpayer's 2225
assignee, or any other person or entity authorized to file a 2226
complaint under this section. 2227

(E) If a taxpayer files a complaint as to the 2228
classification, valuation, assessment, or any determination 2229
affecting the taxpayer's own property and tenders less than the 2230
full amount of taxes or recoupment charges as finally 2231
determined, an interest charge shall accrue as follows: 2232

(1) If the amount finally determined is less than the 2233
amount billed but more than the amount tendered, the taxpayer 2234
shall pay interest at the rate per annum prescribed by section 2235
5703.47 of the Revised Code, computed from the date that the 2236
taxes were due on the difference between the amount finally 2237
determined and the amount tendered. This interest charge shall 2238
be in lieu of any penalty or interest charge under section 2239
323.121 of the Revised Code unless the taxpayer failed to file a 2240
complaint and tender an amount as taxes or recoupment charges 2241
within the time required by this section, in which case section 2242
323.121 of the Revised Code applies. 2243

(2) If the amount of taxes finally determined is equal to 2244
or greater than the amount billed and more than the amount 2245
tendered, the taxpayer shall pay interest at the rate prescribed 2246
by section 5703.47 of the Revised Code from the date the taxes 2247
were due on the difference between the amount finally determined 2248
and the amount tendered, such interest to be in lieu of any 2249
interest charge but in addition to any penalty prescribed by 2250
section 323.121 of the Revised Code. 2251

(F) Upon request of a complainant, the tax commissioner 2252
shall determine the common level of assessment of real property 2253
in the county for the year stated in the request that is not 2254
valued under section 5713.31 of the Revised Code, which common 2255
level of assessment shall be expressed as a percentage of true 2256
value and the common level of assessment of lands valued under 2257
such section, which common level of assessment shall also be 2258
expressed as a percentage of the current agricultural use value 2259
of such lands. Such determination shall be made on the basis of 2260
the most recent available sales ratio studies of the 2261
commissioner and such other factual data as the commissioner 2262
deems pertinent. 2263

(G) A complainant shall provide to the board of revision 2264
all information or evidence within the complainant's knowledge 2265
or possession that affects the real property that is the subject 2266
of the complaint. A complainant who fails to provide such 2267
information or evidence is precluded from introducing it on 2268
appeal to the board of tax appeals or the court of common pleas, 2269
except that the board of tax appeals or court may admit and 2270
consider the evidence if the complainant shows good cause for 2271
the complainant's failure to provide the information or evidence 2272
to the board of revision. 2273

(H) In case of the pendency of any proceeding in court 2274
based upon an alleged excessive, discriminatory, or illegal 2275
valuation or incorrect classification or determination, the 2276
taxpayer may tender to the treasurer an amount as taxes upon 2277
property computed upon the claimed valuation as set forth in the 2278
complaint to the court. The treasurer may accept the tender. If 2279
the tender is not accepted, no penalty shall be assessed because 2280
of the nonpayment of the full taxes assessed. 2281

Sec. 5715.20. (A) Whenever a county board of revision 2282
renders a decision on a complaint filed under section 5715.19 of 2283
the Revised Code, it shall ~~certify~~ give notice of its action by 2284
~~certified mail~~ to the person in whose name the property is 2285
listed or sought to be listed and to the complainant if the 2286
complainant is not the person in whose name the property is 2287
listed or sought to be listed. The notice shall be given by 2288
certified mail or, if the board has record of an internet 2289
identifier associated with a person, by ordinary mail and by 2290
that internet identifier as defined in section 9.312 of the 2291
Revised Code. A person's time to file an appeal under section 2292
5717.01 of the Revised Code commences with the mailing of notice 2293
of the decision to that person as provided in this section. The 2294
tax commissioner's time to file an appeal under section 5717.01 2295
of the Revised Code commences with the last mailing to a person 2296
required to be mailed notice of the decision as provided in this 2297
division. 2298

(B) The tax commissioner may order the county auditor to 2299
send to the commissioner the decisions of the board of revision 2300
rendered on complaints filed under section 5715.19 of the 2301
Revised Code in the manner and for the time period that the 2302
commissioner prescribes. Nothing in this division extends the 2303
commissioner's time to file an appeal under section 5717.01 of 2304

the Revised Code. 2305

Sec. 5717.01. An appeal from a decision of a county board 2306
of revision may be taken to the board of tax appeals within 2307
thirty days after notice of the decision of the county board of 2308
revision is mailed as provided in division (A) of section 2309
5715.20 of the Revised Code. Such an appeal may be taken by the 2310
county auditor, the tax commissioner, or any board, legislative 2311
authority, public official, or taxpayer authorized by section 2312
5715.19 of the Revised Code to file complaints against 2313
valuations or assessments with the auditor. Such appeal shall be 2314
taken by the filing of a notice of appeal, in person or by 2315
certified mail, express mail, facsimile transmission, electronic 2316
transmission, or by authorized delivery service, with the board 2317
of tax appeals and with the county board of revision. If notice 2318
of appeal is filed by certified mail, express mail, or 2319
authorized delivery service as provided in section 5703.056 of 2320
the Revised Code, the date of the United States postmark placed 2321
on the sender's receipt by the postal service or the date of 2322
receipt recorded by the authorized delivery service shall be 2323
treated as the date of filing. If notice of appeal is filed by 2324
facsimile transmission or electronic transmission, the date and 2325
time the notice is received by the board shall be the date and 2326
time reflected on a timestamp provided by the board's electronic 2327
system, and the appeal shall be considered filed with the board 2328
on the date reflected on that timestamp. Any timestamp provided 2329
by another computer system or electronic submission device shall 2330
not affect the time and date the notice is received by the 2331
board. Upon receipt of such notice of appeal such county board 2332
of revision shall ~~by certified mail~~ notify all persons thereof 2333
who were parties to the proceeding before such county board of 2334
revision by either certified mail or, if the board has record of 2335

an internet identifier associated with such a person, by 2336
ordinary mail and by that internet identifier, and shall file 2337
proof of such notice or, in the case of ordinary mail, an 2338
affidavit attesting that the board sent the notice with the 2339
board of tax appeals. The county board of revision shall 2340
thereupon certify to the board of tax appeals a transcript of 2341
the record of the proceedings of the county board of revision 2342
pertaining to the original complaint, and all evidence offered 2343
in connection therewith. Such appeal may be heard by the board 2344
of tax appeals at its offices in Columbus or in the county where 2345
the property is listed for taxation, or the board of tax appeals 2346
may cause its examiners to conduct such hearing and to report to 2347
it their findings for affirmation or rejection. An appeal may 2348
proceed pursuant to section 5703.021 of the Revised Code on the 2349
small claims docket if the appeal qualifies under that section. 2350

The board of tax appeals may order the appeal to be heard 2351
on the record and the evidence certified to it by the county 2352
board of revision, or it may order the hearing of additional 2353
evidence, and it may make such investigation concerning the 2354
appeal as it deems proper. 2355

As used in this section, "internet identifier" has the 2356
same meaning as in section 9.312 of the Revised Code. 2357

Sec. 5721.30. As used in sections 5721.30 to 5721.43 of 2358
the Revised Code: 2359

(A) "Tax certificate," "certificate," or "duplicate 2360
certificate" means a document that may be issued as a physical 2361
certificate, in book-entry form, or through an electronic 2362
medium, at the discretion of the county treasurer. Such document 2363
shall contain the information required by section 5721.31 of the 2364
Revised Code and shall be prepared, transferred, or redeemed in 2365

the manner prescribed by sections 5721.30 to 5721.43 of the Revised Code. As used in those sections, "tax certificate," "certificate," and "duplicate certificate" do not refer to the delinquent land tax certificate or the delinquent vacant land tax certificate issued under section 5721.13 of the Revised Code.

(B) "Certificate parcel" means the parcel of delinquent land that is the subject of and is described in a tax certificate.

(C) "Certificate holder" means a person, including a county land reutilization corporation, that purchases or otherwise acquires a tax certificate under section 5721.32, 5721.33, or 5721.42 of the Revised Code, or a person to whom a tax certificate has been transferred pursuant to section 5721.36 of the Revised Code.

(D) "Certificate purchase price" means, with respect to the sale of tax certificates under sections 5721.32, 5721.33, and 5721.42 of the Revised Code, the amount equal to delinquent taxes charged against a certificate parcel at the time the tax certificate respecting that parcel is sold or transferred, not including any delinquent taxes the lien for which has been conveyed to a certificate holder through a prior sale of a tax certificate respecting that parcel. Payment of the certificate purchase price in a sale under section 5721.33 of the Revised Code may be made wholly in cash or partially in cash and partially by noncash consideration acceptable to the county treasurer from the purchaser, and, in the case of a county land reutilization corporation, with notes. In the event that any such noncash consideration is delivered to pay a portion of the certificate purchase price, such noncash consideration may be

subordinate to the rights of the holders of other obligations 2396
whose proceeds paid the cash portion of the certificate purchase 2397
price. 2398

"Certificate purchase price" also includes the amount of 2399
the fee charged by the county treasurer to the purchaser of the 2400
certificate under division (H) of section 5721.32 of the Revised 2401
Code. 2402

(E) (1) With respect to a sale of tax certificates under 2403
section 5721.32 of the Revised Code, and except as provided in 2404
division (E) (2) of this section, "certificate redemption price" 2405
means the certificate purchase price plus the greater of the 2406
following: 2407

(a) Simple interest, at the certificate rate of interest, 2408
accruing during the certificate interest period on the 2409
certificate purchase price, calculated in accordance with 2410
section 5721.41 of the Revised Code; 2411

(b) Six per cent of the certificate purchase price. 2412

(2) If the certificate rate of interest equals zero, the 2413
certificate redemption price equals the certificate purchase 2414
price plus the fee charged by the county treasurer to the 2415
purchaser of the certificate under division (H) of section 2416
5721.32 of the Revised Code. 2417

(F) With respect to a sale or transfer of tax certificates 2418
under section 5721.33 of the Revised Code, "certificate 2419
redemption price" means the amount equal to the sum of the 2420
following: 2421

(1) The certificate purchase price; 2422

(2) Interest accrued on the certificate purchase price at 2423

the certificate rate of interest from the date on which a tax 2424
certificate is delivered through and including the day 2425
immediately preceding the day on which the certificate 2426
redemption price is paid; 2427

(3) The fee, if any, charged by the county treasurer to 2428
the purchaser of the certificate under division (J) of section 2429
5721.33 of the Revised Code; 2430

(4) Any other fees charged by any county office in 2431
connection with the recording of tax certificates. 2432

(G) "Certificate rate of interest" means the rate of 2433
simple interest per year bid by the winning bidder in an auction 2434
of a tax certificate held under section 5721.32 of the Revised 2435
Code, or the rate of simple interest per year not to exceed 2436
eighteen per cent per year fixed pursuant to section 5721.42 of 2437
the Revised Code or by the county treasurer with respect to any 2438
tax certificate sold or transferred pursuant to a negotiated 2439
sale under section 5721.33 of the Revised Code. The certificate 2440
rate of interest shall not be less than zero per cent per year. 2441

(H) "Cash" means United States currency, certified checks, 2442
money orders, bank drafts, electronic transfer of funds, or 2443
other forms of payment authorized by the county treasurer, and 2444
excludes any other form of payment not so authorized. 2445

(I) "The date on which a tax certificate is sold or 2446
transferred," "the date the certificate was sold or 2447
transferred," "the date the certificate is purchased," and any 2448
other phrase of similar content mean, with respect to a sale 2449
pursuant to an auction under section 5721.32 of the Revised 2450
Code, the date designated by the county treasurer for the 2451
submission of bids and, with respect to a negotiated sale or 2452

transfer under section 5721.33 of the Revised Code, the date of 2453
delivery of the tax certificates to the purchasers thereof 2454
pursuant to a tax certificate sale/purchase agreement. 2455

(J) "Certificate interest period" means, with respect to a 2456
tax certificate sold under section 5721.32 or 5721.42 of the 2457
Revised Code and for the purpose of accruing interest under 2458
section 5721.41 of the Revised Code, the period beginning on the 2459
date on which the certificate is purchased and, with respect to 2460
a tax certificate sold or transferred under section 5721.33 of 2461
the Revised Code, the period beginning on the date of delivery 2462
of the tax certificate, and in either case ending on one of the 2463
following dates: 2464

(1) The date the certificate holder files a request for 2465
foreclosure or notice of intent to foreclose under division (A) 2466
of section 5721.37 of the Revised Code and submits the payment 2467
required under division (B) of that section; 2468

(2) The date the owner of record of the certificate 2469
parcel, or any other person entitled to redeem that parcel, 2470
redeems the certificate parcel under division (A) or (C) of 2471
section 5721.38 of the Revised Code or redeems the certificate 2472
under section 5721.381 of the Revised Code. 2473

(K) "Qualified trustee" means a trust company within the 2474
state or a bank having the power of a trust company within the 2475
state with a combined capital stock, surplus, and undivided 2476
profits of at least one hundred million dollars. 2477

(L) "Tax certificate sale/purchase agreement" means the 2478
purchase and sale agreement described in division (C) of section 2479
5721.33 of the Revised Code setting forth the certificate 2480
purchase price, plus any applicable premium or less any 2481

applicable discount, including, without limitation, the amount 2482
to be paid in cash and the amount and nature of any noncash 2483
consideration, the date of delivery of the tax certificates, and 2484
the other terms and conditions of the sale, including, without 2485
limitation, the rate of interest that the tax certificates shall 2486
bear. 2487

(M) "Noncash consideration" means any form of 2488
consideration other than cash, including, but not limited to, 2489
promissory notes whether subordinate or otherwise. 2490

(N) "Private attorney" means any attorney licensed to 2491
practice law in this state whose license has not been revoked 2492
and is not currently suspended, and who is retained to bring 2493
foreclosure proceedings pursuant to section 5721.37 of the 2494
Revised Code on behalf of a certificate holder. 2495

(O) "Related certificate parcel" means, with respect to a 2496
certificate holder, the certificate parcel with respect to which 2497
the certificate holder has purchased and holds a tax certificate 2498
pursuant to sections 5721.30 to 5721.43 of the Revised Code and, 2499
with respect to a tax certificate, the certificate parcel 2500
against which the tax certificate has been sold pursuant to 2501
those sections. 2502

(P) "Delinquent taxes" means delinquent taxes as defined 2503
in section 323.01 of the Revised Code and includes assessments 2504
and charges, and penalties and interest computed under section 2505
323.121 of the Revised Code. 2506

(Q) "Certificate period" means the period of time after 2507
the sale or delivery of a tax certificate within which a 2508
certificate holder must initiate an action to foreclose the tax 2509
lien represented by the certificate as specified under division 2510

(A) of section 5721.32 of the Revised Code or as negotiated 2511
under section 5721.33 of the Revised Code. 2512

(R) "Internet identifier" has the same meaning as in 2513
section 9.312 of the Revised Code. 2514

Sec. 5721.31. (A) (1) After receipt of a duplicate of the 2515
delinquent land list compiled under section 5721.011 of the 2516
Revised Code, or a delinquent land list compiled previously 2517
under that section, the county treasurer may select from the 2518
list parcels of delinquent land the lien against which the 2519
county treasurer may attempt to transfer by the sale of tax 2520
certificates under sections 5721.30 to 5721.43 of the Revised 2521
Code. None of the following parcels may be selected for a tax 2522
certificate sale: 2523

(a) A parcel for which the full amount of taxes, 2524
assessments, penalties, interest, and charges have been paid; 2525

(b) A parcel for which a valid contract under section 2526
323.122, 323.31, or 5713.20 of the Revised Code is in force; 2527

(c) A parcel the owner of which has filed a petition in 2528
bankruptcy, so long as the parcel is property of the bankruptcy 2529
estate. 2530

(2) The county treasurer shall compile a separate list of 2531
parcels selected for tax certificate sales, including the same 2532
information as is required to be included in the delinquent land 2533
list. 2534

Upon compiling the list of parcels selected for tax 2535
certificate sales, the county treasurer may conduct a title 2536
search for any parcel on the list. 2537

(B) (1) Except as otherwise provided in division (B) (3) of 2538

this section, when tax certificates are to be sold under section 2539
5721.32 of the Revised Code with respect to parcels, the county 2540
treasurer shall send written notice ~~by certified mail~~ to either 2541
the owner of record or all interested parties discoverable 2542
through a title search, or both, of each parcel on the list 2543
either by certified mail or, if the treasurer has record of an 2544
internet identifier associated with the owner or interested 2545
party, by ordinary mail and by that internet identifier. A 2546
mailed notice to an owner shall be sent to the owner's last 2547
known tax-mailing address. The notice shall inform the owner or 2548
interested parties that a tax certificate will be offered for 2549
sale on the parcel, and that the owner or interested parties may 2550
incur additional expenses as a result of the sale. 2551

(2) Except as otherwise provided in division (B)(3) of 2552
this section, when tax certificates are to be sold or 2553
transferred under section 5721.33 of the Revised Code with 2554
respect to parcels, the county treasurer, at least thirty days 2555
prior to the date of sale or transfer of such tax certificates, 2556
shall send written notice of the sale or transfer by certified 2557
mail to the last known tax-mailing address of the record owner 2558
of the property or parcel and may send such notice to all 2559
parties with an interest in the property that has been recorded 2560
in the property records of the county pursuant to section 317.08 2561
of the Revised Code. The notice shall state that a tax 2562
certificate will be offered for sale or transfer on the parcel, 2563
and that the owner or interested parties may incur additional 2564
expenses as a result of the sale or transfer. 2565

(3) The county treasurer is not required to send a notice 2566
under division (B)(1) or (B)(2) of this section if the treasurer 2567
previously has attempted to send such notice to the owner of the 2568
parcel and the notice has been returned by the post office as 2569

undeliverable. The absence of a valid tax-mailing address for 2570
the owner of a parcel does not preclude the county treasurer 2571
from selling or transferring a tax certificate for the parcel. 2572

(C) The county treasurer shall advertise the sale of tax 2573
certificates under section 5721.32 of the Revised Code in a 2574
newspaper of general circulation in the county once a week for 2575
two consecutive weeks. The newspaper shall meet the requirements 2576
of section 7.12 of the Revised Code. The advertisement shall 2577
include the date, the time, and the place of the public auction, 2578
abbreviated legal descriptions of the parcels, and the names of 2579
the owners of record of the parcels. The advertisement also 2580
shall include the certificate purchase prices of the parcels or 2581
the total purchase price of tax certificates for sale in blocks 2582
of tax certificates. 2583

(D) After the county treasurer has compiled the list of 2584
parcels selected for tax certificate sales but before a tax 2585
certificate respecting a parcel is sold or transferred, if the 2586
owner of record of the parcel pays to the county treasurer in 2587
cash the delinquent taxes respecting the parcel or otherwise 2588
acts so that any condition in division (A) (1) (a), (b), or (c) of 2589
this section applies to the parcel, the owner of record of the 2590
parcel also shall pay a fee in an amount prescribed by the 2591
treasurer to cover the administrative costs of the treasurer 2592
under this section respecting the parcel. The fee shall be 2593
deposited in the county treasury to the credit of the tax 2594
certificate administration fund. 2595

(E) A tax certificate administration fund shall be created 2596
in the county treasury of each county selling tax certificates 2597
under sections 5721.30 to 5721.43 of the Revised Code. The fund 2598
shall be administered by the county treasurer, and used solely 2599

for the purposes of sections 5721.30 to 5721.43 of the Revised Code or as otherwise permitted in this division. Any fee received by the treasurer under sections 5721.30 to 5721.43 of the Revised Code shall be credited to the fund, except the bidder registration fee under division (B) of section 5721.32 of the Revised Code and the county prosecuting attorney's fee under division (B) (3) of section 5721.37 of the Revised Code. To the extent there is a surplus in the fund from time to time, the surplus may, with the approval of the county treasurer, be utilized for the purposes of a county land reutilization corporation operating in the county.

(F) The county treasurers of more than one county may jointly conduct a regional sale of tax certificates under section 5721.32 of the Revised Code. A regional sale shall be held at a single location in one county, where the tax certificates from each of the participating counties shall be offered for sale at public auction. Before the regional sale, each county treasurer shall advertise the sale for the parcels in the treasurer's county as required by division (C) of this section. At the regional sale, tax certificates shall be sold on parcels from one county at a time, with all of the certificates for one county offered for sale before any certificates for the next county are offered for sale.

(G) The tax commissioner shall prescribe the form of the tax certificate under this section, and county treasurers shall use the form so prescribed.

Sec. 5721.32. (A) The sale of tax certificates by public auction may be conducted at any time after completion of the advertising of the sale under section 5721.31 of the Revised Code, on the date and at the time and place designated in the

advertisements, and may be continued from time to time as the 2630
county treasurer directs. The county treasurer may offer the tax 2631
certificates for sale in blocks of tax certificates, consisting 2632
of any number of tax certificates as determined by the county 2633
treasurer, and may specify a certificate period of not less than 2634
three years and not more than six years. 2635

(B) (1) The sale of tax certificates under this section 2636
shall be conducted at a public auction by the county treasurer 2637
or a designee of the county treasurer. 2638

(2) No person shall be permitted to bid without completing 2639
a bidder registration form, in the form prescribed by the tax 2640
commissioner, and without filing the form with the county 2641
treasurer prior to the start of the auction, together with 2642
remittance of a registration fee, in cash, of five hundred 2643
dollars. The bidder registration form shall include a tax 2644
identification number of the registrant. The registration fee is 2645
refundable at the end of bidding on the day of the auction, 2646
unless the registrant is the winning bidder for one or more tax 2647
certificates or one or more blocks of tax certificates, in which 2648
case the fee may be applied toward the deposit required by this 2649
section. 2650

(3) The county treasurer may require a person who wishes 2651
to bid on one or more parcels to submit a letter from a 2652
financial institution stating that the bidder has sufficient 2653
funds available to pay the purchase price of the parcels and a 2654
written authorization for the treasurer to verify such 2655
information with the financial institution. The county treasurer 2656
may require submission of the letter and authorization 2657
sufficiently in advance of the auction to allow for 2658
verification. No person who fails to submit the required letter 2659

and authorization, or whose financial institution fails to 2660
provide the requested verification, shall be permitted to bid. 2661

(C) At the public auction, the county treasurer or the 2662
treasurer's designee or agent shall begin the bidding at 2663
eighteen per cent per year simple interest, and accept lower 2664
bids in even increments of one-fourth of one per cent to the 2665
rate of zero per cent. The county treasurer, designee, or agent 2666
shall award the tax certificate to the person bidding the lowest 2667
certificate rate of interest. The county treasurer shall decide 2668
which person is the winning bidder in the event of a tie for the 2669
lowest bid offered, or if a person contests the lowest bid 2670
offered. The county treasurer's decision is not appealable. 2671

(D) (1) The winning bidder shall pay the county treasurer a 2672
cash deposit of at least ten per cent of the certificate 2673
purchase price not later than the close of business on the day 2674
of the sale. The winning bidder shall pay the balance and the 2675
fee required under division (H) of this section not later than 2676
five business days after the day on which the certificate is 2677
sold. Except as provided under division (D) (2) of this section, 2678
if the winning bidder fails to pay the balance and fee within 2679
the prescribed time, the bidder forfeits the deposit, and the 2680
county treasurer shall retain the tax certificate and may 2681
attempt to sell it at any auction conducted at a later date. 2682

(2) At the request of a winning bidder, the county 2683
treasurer may release the bidder from the bidder's tax 2684
certificate purchase obligation. The county treasurer may retain 2685
all or any portion of the deposit of a bidder granted a release. 2686
After granting a release under this division, the county 2687
treasurer may award the tax certificate to the person that 2688
submitted the second lowest bid at the auction. 2689

(3) The county treasurer shall deposit the deposit 2690
forfeited or retained under divisions (D) (1) or (2) of this 2691
section in the county treasury to the credit of the tax 2692
certificate administration fund. 2693

(E) Upon receipt of the full payment of the certificate 2694
purchase price from the purchaser, the county treasurer shall 2695
issue the tax certificate and record the tax certificate sale by 2696
entering into a tax certificate register the certificate 2697
purchase price, the certificate rate of interest, the date the 2698
certificate was sold, the certificate period, the name and 2699
address of the certificate holder, and any other information the 2700
county treasurer considers necessary. The county treasurer may 2701
keep the tax certificate register in a hard-copy format or in an 2702
electronic format. The name and address of the certificate 2703
holder may be, upon receipt of instructions from the purchaser, 2704
that of the secured party of the actual purchaser, or an agent 2705
or custodian for the purchaser or secured party. The county 2706
treasurer also shall transfer the tax certificate to the 2707
certificate holder. The county treasurer shall apportion the 2708
part of the proceeds from the sale representing taxes, 2709
penalties, and interest among the several taxing districts in 2710
the same proportion that the amount of taxes levied by each 2711
district against the certificate parcel in the preceding tax 2712
year bears to the taxes levied by all such districts against the 2713
certificate parcel in the preceding tax year, and credit the 2714
part of the proceeds representing assessments and other charges 2715
to the items of assessments and charges in the order in which 2716
those items became due. Upon issuing a tax certificate, the 2717
delinquent taxes that make up the certificate purchase price are 2718
transferred, and the superior lien of the state and its taxing 2719
districts for those delinquent taxes is conveyed intact to the 2720

certificate holder. 2721

(F) If a tax certificate is offered for sale under this 2722
section but is not sold, the county treasurer may sell the 2723
certificate in a negotiated sale authorized under section 2724
5721.33 of the Revised Code, or may strike the corresponding 2725
certificate parcel from the list of parcels selected for tax 2726
certificate sales. The lien for taxes, assessments, charges, 2727
penalties, and interest against a parcel stricken from the list 2728
thereafter may be foreclosed in the manner prescribed by section 2729
323.25, sections 323.65 to 323.79, or section 5721.14 or 5721.18 2730
of the Revised Code unless, prior to the institution of such 2731
proceedings against the parcel, the county treasurer restores 2732
the parcel to the list of parcels selected for tax certificate 2733
sales. 2734

(G) A certificate holder shall not be liable for damages 2735
arising from a violation of sections 3737.87 to 3737.891 or 2736
Chapter 3704., 3734., 3745., 3746., 3750., 3751., 3752., 6109., 2737
or 6111. of the Revised Code, or a rule adopted or order, 2738
permit, license, variance, or plan approval issued under any of 2739
those chapters, that is or was committed by another person in 2740
connection with the parcel for which the tax certificate is 2741
held. 2742

(H) When selling a tax certificate under this section, the 2743
county treasurer shall charge a fee to the purchaser of the 2744
certificate. The county treasurer shall set the fee at a 2745
reasonable amount that covers the treasurer's costs of 2746
administering the sale of the tax certificate. The county 2747
treasurer shall deposit the fee in the county treasury to the 2748
credit of the tax certificate administration fund. 2749

(I) After selling a tax certificate under this section, 2750

the county treasurer shall send written notice ~~by certified mail~~ 2751
to the owner of the certificate parcel ~~at the owner's last known~~ 2752
~~tax mailing address~~ by certified mail or, if the treasurer has 2753
record of an internet identifier associated with the owner, by 2754
ordinary mail and by that internet identifier. A mailed notice 2755
shall be sent to the owner's last known tax-mailing address. The 2756
notice shall inform the owner that the tax certificate was sold, 2757
shall describe the owner's options to redeem the parcel, 2758
including entering into a redemption payment plan under division 2759
(C) (1) of section 5721.38 of the Revised Code, and shall name 2760
the certificate holder and its secured party, if any. However, 2761
the county treasurer is not required to send a notice under this 2762
division if the treasurer previously has attempted to send a 2763
notice to the owner of the parcel at the owner's last known tax- 2764
mailing address, and the postal service has returned the notice 2765
as undeliverable. 2766

(J) A tax certificate shall not be sold to the owner of 2767
the certificate parcel. 2768

Sec. 5721.33. (A) A county treasurer may, in the 2769
treasurer's discretion, negotiate the sale or transfer of any 2770
number of tax certificates with one or more persons, including a 2771
county land reutilization corporation. Terms that may be 2772
negotiated include, without limitation, any of the following: 2773

(1) A premium to be added to or discount to be subtracted 2774
from the certificate purchase price for the tax certificates; 2775

(2) Different time frames under which the certificate 2776
holder may initiate a foreclosure action than are otherwise 2777
allowed under sections 5721.30 to 5721.43 of the Revised Code, 2778
not to exceed six years after the date the tax certificate was 2779
sold or transferred; 2780

(3) The amount to be paid in private attorney's fees 2781
related to tax certificate foreclosures, subject to section 2782
5721.371 of the Revised Code; 2783

(4) Any other terms of the sale or transfer that the 2784
county treasurer, in the treasurer's discretion, determines 2785
appropriate or necessary for the sale or transfer. 2786

(B) The sale or transfer of tax certificates under this 2787
section shall be governed by the criteria established by the 2788
county treasurer pursuant to division (E) of this section. 2789

(C) The county treasurer may execute a tax certificate 2790
sale/purchase agreement and other necessary agreements with a 2791
designated purchaser or purchasers to complete a negotiated sale 2792
or transfer of tax certificates. 2793

(D) The tax certificate may be sold at a premium to or 2794
discount from the certificate purchase price. The county 2795
treasurer may establish as one of the terms of the negotiated 2796
sale the portion of the certificate purchase price, plus any 2797
applicable premium or less any applicable discount, that the 2798
purchaser or purchasers shall pay in cash on the date the tax 2799
certificates are sold and the portion, if any, of the 2800
certificate purchase price, plus any applicable premium or less 2801
any applicable discount, that the purchaser or purchasers shall 2802
pay in noncash consideration and the nature of that 2803
consideration. 2804

The county treasurer shall sell such tax certificates at a 2805
certificate purchase price, plus any applicable premium and less 2806
any applicable discount, and at a certificate rate of interest 2807
that, in the treasurer's determination, are in the best 2808
interests of the county. 2809

(E) (1) The county treasurer shall adopt rules governing 2810
the eligibility of persons to purchase tax certificates or to 2811
otherwise participate in a negotiated sale under this section. 2812
The rules may provide for precertification of such persons, 2813
including a requirement for disclosure of income, assets, and 2814
any other financial information the county treasurer determines 2815
appropriate. The rules also may prohibit any person that is 2816
delinquent in the payment of any tax to the county or to the 2817
state, or that is in default in or on any other obligation to 2818
the county or to the state, from purchasing a tax certificate or 2819
otherwise participating in a negotiated sale of tax certificates 2820
under this section. The rules may also authorize the purchase of 2821
certificates by a county land reutilization corporation, and 2822
authorize the county treasurer to receive notes in lieu of cash, 2823
with such notes being payable to the treasurer upon the receipt 2824
or enforcement of such taxes, assessments, charges, costs, 2825
penalties, and interest, and as otherwise further agreed between 2826
the corporation and the treasurer. The eligibility information 2827
required shall include the tax identification number of the 2828
purchaser and may include the tax identification number of the 2829
participant. The county treasurer, upon request, shall provide a 2830
copy of the rules adopted under this section. 2831

(2) Any person that intends to purchase a tax certificate 2832
in a negotiated sale shall submit an affidavit to the county 2833
treasurer that establishes compliance with the applicable 2834
eligibility criteria and includes any other information required 2835
by the treasurer. Any person that fails to submit such an 2836
affidavit is ineligible to purchase a tax certificate. Any 2837
person that knowingly submits a false or misleading affidavit 2838
shall forfeit any tax certificate or certificates purchased by 2839
the person at a sale for which the affidavit was submitted, 2840

shall be liable for payment of the full certificate purchase 2841
price, plus any applicable premium and less any applicable 2842
discount, of the tax certificate or certificates, and shall be 2843
disqualified from participating in any tax certificate sale 2844
conducted in the county during the next five years. 2845

(3) A tax certificate shall not be sold to the owner of 2846
the certificate parcel or to any corporation, partnership, or 2847
association in which such owner has an interest. No person that 2848
purchases a tax certificate in a negotiated sale shall assign or 2849
transfer the tax certificate to the owner of the certificate 2850
parcel or to any corporation, partnership, or association in 2851
which the owner has an interest. Any person that knowingly or 2852
negligently transfers or assigns a tax certificate to the owner 2853
of the certificate parcel or to any corporation, partnership, or 2854
association in which such owner has an interest shall be liable 2855
for payment of the full certificate purchase price, plus any 2856
applicable premium and less any applicable discount, and shall 2857
not be entitled to a refund of any amount paid. Such tax 2858
certificate shall be deemed void and the tax lien sold under the 2859
tax certificate shall revert to the county as if no sale of the 2860
tax certificate had occurred. 2861

(F) The purchaser in a negotiated sale under this section 2862
shall deliver the certificate purchase price or other 2863
consideration, plus any applicable premium and less any 2864
applicable discount and including any noncash consideration, to 2865
the county treasurer not later than the close of business on the 2866
date the tax certificates are delivered to the purchaser. The 2867
certificate purchase price, less any applicable discount, or 2868
portion of the price, that is paid in cash shall be deposited in 2869
the county's general fund to the credit of the account to which 2870
ad valorem real property taxes are credited and further credited 2871

as provided in division (G) of this section. Any applicable 2872
premium that is paid shall be, at the discretion of the county 2873
treasurer, apportioned to and deposited in any authorized county 2874
fund. The purchaser also shall pay on the date the tax 2875
certificates are delivered to the purchaser the fee, if any, 2876
negotiated under division (J) of this section. If the purchaser 2877
fails to pay the certificate purchase price, plus any applicable 2878
premium and less any applicable discount, and any such fee, 2879
within the time periods required by this section, the county 2880
treasurer shall retain the tax certificate and may attempt to 2881
sell it at any auction or negotiated sale conducted at a later 2882
date. 2883

(G) Upon receipt of the full payment from the purchaser of 2884
the certificate purchase price or other agreed-upon 2885
consideration, plus any applicable premium and less any 2886
applicable discount, and the negotiated fee, if any, the county 2887
treasurer, or a qualified trustee whom the treasurer has engaged 2888
for such purpose, shall issue the tax certificate and record the 2889
tax certificate sale by entering into a tax certificate register 2890
the certificate purchase price, any premium paid or discount 2891
taken, the certificate rate of interest, the date the 2892
certificates were sold, the name and address of the certificate 2893
holder or, in the case of issuance of the tax certificates in a 2894
book-entry system, the name and address of the nominee, and any 2895
other information the county treasurer considers necessary. The 2896
county treasurer may keep the tax certificate register in a 2897
hard-copy format or an electronic format. The name and address 2898
of the certificate holder or nominee may be, upon receipt of 2899
instructions from the purchaser, that of the secured party of 2900
the actual purchaser, or an agent or custodian for the purchaser 2901
or secured party. The county treasurer also shall transfer the 2902

tax certificates to the certificate holder. The county treasurer 2903
shall apportion the part of the cash proceeds from the sale 2904
representing taxes, penalties, and interest among the several 2905
taxing districts in the same proportion that the amount of taxes 2906
levied by each district against the certificate parcels in the 2907
preceding tax year bears to the taxes levied by all such 2908
districts against the certificate parcels in the preceding tax 2909
year, and credit the part of the proceeds representing 2910
assessments and other charges to the items of assessments and 2911
charges in the order in which those items became due. If the 2912
cash proceeds from the sale are not sufficient to fully satisfy 2913
the items of taxes, assessments, penalties, interest, and 2914
charges on the certificate parcels against which tax 2915
certificates were sold, the county treasurer shall credit the 2916
cash proceeds to such items pro rata based upon the proportion 2917
that each item of taxes, assessments, penalties, interest, and 2918
charges bears to the aggregate of all such items, or by any 2919
other method that the county treasurer, in the treasurer's sole 2920
discretion, determines is equitable. Upon issuing the tax 2921
certificates, the delinquent taxes that make up the certificate 2922
purchase price are transferred, and the superior lien of the 2923
state and its taxing districts for those delinquent taxes is 2924
conveyed intact to the certificate holder or holders. 2925

(H) If a tax certificate is offered for sale under this 2926
section but is not sold, the county treasurer may strike the 2927
corresponding certificate parcel from the list of parcels 2928
selected for tax certificate sales. The lien for taxes, 2929
assessments, charges, penalties, and interest against a parcel 2930
stricken from the list thereafter may be foreclosed in the 2931
manner prescribed by section 323.25, 5721.14, or 5721.18 of the 2932
Revised Code unless, prior to the institution of such 2933

proceedings against the parcel, the county treasurer restores 2934
the parcel to the list of parcels selected for tax certificate 2935
sales. 2936

(I) Neither a certificate holder nor its secured party, if 2937
any, shall be liable for damages arising from a violation of 2938
sections 3737.87 to 3737.891 or Chapter 3704., 3734., 3745., 2939
3746., 3750., 3751., 3752., 6109., or 6111. of the Revised Code, 2940
or a rule adopted or order, permit, license, variance, or plan 2941
approval issued under any of those chapters, that is or was 2942
committed by another person in connection with the parcel for 2943
which the tax certificate is held. 2944

(J) When selling or transferring a tax certificate under 2945
this section, the county treasurer may negotiate with the 2946
purchaser of the certificate for fees paid by the purchaser to 2947
the county treasurer to reimburse the treasurer for any part or 2948
all of the treasurer's costs of preparing for and administering 2949
the sale of the tax certificate and any fees set forth by the 2950
county treasurer in the tax certificate sale/purchase agreement. 2951
Such fees, if any, shall be added to the certificate purchase 2952
price and shall be paid by the purchaser on the date of delivery 2953
of the tax certificate. The county treasurer shall deposit the 2954
fees in the county treasury to the credit of the tax certificate 2955
administration fund. 2956

(K) After selling tax certificates under this section, the 2957
county treasurer shall send written notice ~~by certified mail to~~ 2958
~~the last known tax-mailing address of the~~ owner of the 2959
certificate parcel by either certified mail or, if the treasurer 2960
has record of an internet identifier associated with the owner, 2961
by ordinary mail and by that internet identifier. A mailed 2962
notice shall be sent to the owner's last known tax-mailing 2963

address. The notice shall inform the owner that a tax certificate with respect to such owner's parcel was sold or transferred and shall describe the owner's options to redeem the parcel, including entering into a redemption payment plan under division (C) (2) of section 5721.38 of the Revised Code. However, the county treasurer is not required to send a notice under this division if the treasurer previously has attempted to send a notice to the owner of the parcel at the owner's last known tax-mailing address and the postal service has returned the notice as undeliverable.

Sec. 5727.75. (A) For purposes of this section:

(1) "Qualified energy project" means an energy project certified by the director of development services pursuant to this section.

(2) "Energy project" means a project to provide electric power through the construction, installation, and use of an energy facility.

(3) "Alternative energy zone" means a county declared as such by the board of county commissioners under division (E) (1) (b) or (c) of this section.

(4) "Full-time equivalent employee" means the total number of employee-hours for which compensation was paid to individuals employed at a qualified energy project for services performed at the project during the calendar year divided by two thousand eighty hours.

(5) "Solar energy project" means an energy project composed of an energy facility using solar panels to generate electricity.

(6) "Internet identifier" has the same meaning as in

<u>section 9.312 of the Revised Code.</u>	2993
(B) (1) Tangible personal property of a qualified energy project using renewable energy resources is exempt from taxation for tax years 2011 through 2021 if all of the following conditions are satisfied:	2994
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(a) On or before December 31, 2020, the owner or a lessee pursuant to a sale and leaseback transaction of the project submits an application to the power siting board for a certificate under section 4906.20 of the Revised Code, or if that section does not apply, submits an application for any approval, consent, permit, or certificate or satisfies any condition required by a public agency or political subdivision of this state for the construction or initial operation of an energy project.	2998
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(b) Construction or installation of the energy facility begins on or after January 1, 2009, and before January 1, 2021. For the purposes of this division, construction begins on the earlier of the date of application for a certificate or other approval or permit described in division (B) (1) (a) of this section, or the date the contract for the construction or installation of the energy facility is entered into.	3007
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(c) For a qualified energy project with a nameplate capacity of five megawatts or greater, a board of county commissioners of a county in which property of the project is located has adopted a resolution under division (E) (1) (b) or (c) of this section to approve the application submitted under division (E) of this section to exempt the property located in that county from taxation. A board's adoption of a resolution rejecting an application or its failure to adopt a resolution approving the application does not affect the tax-exempt status	3014
	3015
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of the qualified energy project's property that is located in 3023
another county. 3024

(2) If tangible personal property of a qualified energy 3025
project using renewable energy resources was exempt from 3026
taxation under this section beginning in any of tax years 2011 3027
through 2021, and the certification under division (E) (2) of 3028
this section has not been revoked, the tangible personal 3029
property of the qualified energy project is exempt from taxation 3030
for tax year 2022 and all ensuing tax years if the property was 3031
placed into service before January 1, 2022, as certified in the 3032
construction progress report required under division (F) (2) of 3033
this section. Tangible personal property that has not been 3034
placed into service before that date is taxable property subject 3035
to taxation. An energy project for which certification has been 3036
revoked is ineligible for further exemption under this section. 3037
Revocation does not affect the tax-exempt status of the 3038
project's tangible personal property for the tax year in which 3039
revocation occurs or any prior tax year. 3040

(C) Tangible personal property of a qualified energy 3041
project using clean coal technology, advanced nuclear 3042
technology, or cogeneration technology is exempt from taxation 3043
for the first tax year that the property would be listed for 3044
taxation and all subsequent years if all of the following 3045
circumstances are met: 3046

(1) The property was placed into service before January 1, 3047
2021. Tangible personal property that has not been placed into 3048
service before that date is taxable property subject to 3049
taxation. 3050

(2) For such a qualified energy project with a nameplate 3051
capacity of five megawatts or greater, a board of county 3052

commissioners of a county in which property of the qualified 3053
energy project is located has adopted a resolution under 3054
division (E) (1) (b) or (c) of this section to approve the 3055
application submitted under division (E) of this section to 3056
exempt the property located in that county from taxation. A 3057
board's adoption of a resolution rejecting the application or 3058
its failure to adopt a resolution approving the application does 3059
not affect the tax-exempt status of the qualified energy 3060
project's property that is located in another county. 3061

(3) The certification for the qualified energy project 3062
issued under division (E) (2) of this section has not been 3063
revoked. An energy project for which certification has been 3064
revoked is ineligible for exemption under this section. 3065
Revocation does not affect the tax-exempt status of the 3066
project's tangible personal property for the tax year in which 3067
revocation occurs or any prior tax year. 3068

(D) Except as otherwise provided in this section, real 3069
property of a qualified energy project is exempt from taxation 3070
for any tax year for which the tangible personal property of the 3071
qualified energy project is exempted under this section. 3072

(E) (1) (a) A person may apply to the director of 3073
development services for certification of an energy project as a 3074
qualified energy project on or before the following dates: 3075

(i) December 31, 2020, for an energy project using 3076
renewable energy resources; 3077

(ii) December 31, 2017, for an energy project using clean 3078
coal technology, advanced nuclear technology, or cogeneration 3079
technology. 3080

(b) The director shall forward a copy of each application 3081

for certification of an energy project with a nameplate capacity 3082
of five megawatts or greater to the board of county 3083
commissioners of each county in which the project is located and 3084
to each taxing unit with territory located in each of the 3085
affected counties. Any board that receives from the director a 3086
copy of an application submitted under this division shall adopt 3087
a resolution approving or rejecting the application unless it 3088
has adopted a resolution under division (E) (1) (c) of this 3089
section. A resolution adopted under division (E) (1) (b) or (c) of 3090
this section may require an annual service payment to be made in 3091
addition to the service payment required under division (G) of 3092
this section. The sum of the service payment required in the 3093
resolution and the service payment required under division (G) 3094
of this section shall not exceed nine thousand dollars per 3095
megawatt of nameplate capacity located in the county. The 3096
resolution shall specify the time and manner in which the 3097
payments required by the resolution shall be paid to the county 3098
treasurer. The county treasurer shall deposit the payment to the 3099
credit of the county's general fund to be used for any purpose 3100
for which money credited to that fund may be used. 3101

The board shall send copies of the resolution ~~by certified~~ 3102
~~mail~~ to the owner of the facility and the director by certified 3103
mail or, if the board has record of an internet identifier 3104
associated with the owner or director, by ordinary mail and by 3105
that internet identifier. The board shall send such notice 3106
within thirty days after receipt of the application, or a longer 3107
period of time if authorized by the director. 3108

(c) A board of county commissioners may adopt a resolution 3109
declaring the county to be an alternative energy zone and 3110
declaring all applications submitted to the director of 3111
development services under this division after the adoption of 3112

the resolution, and prior to its repeal, to be approved by the 3113
board. 3114

All tangible personal property and real property of an 3115
energy project with a nameplate capacity of five megawatts or 3116
greater is taxable if it is located in a county in which the 3117
board of county commissioners adopted a resolution rejecting the 3118
application submitted under this division or failed to adopt a 3119
resolution approving the application under division (E) (1) (b) or 3120
(c) of this section. 3121

(2) The director shall certify an energy project if all of 3122
the following circumstances exist: 3123

(a) The application was timely submitted. 3124

(b) For an energy project with a nameplate capacity of 3125
five megawatts or greater, a board of county commissioners of at 3126
least one county in which the project is located has adopted a 3127
resolution approving the application under division (E) (1) (b) or 3128
(c) of this section. 3129

(c) No portion of the project's facility was used to 3130
supply electricity before December 31, 2009. 3131

(3) The director shall deny a certification application if 3132
the director determines the person has failed to comply with any 3133
requirement under this section. The director may revoke a 3134
certification if the director determines the person, or 3135
subsequent owner or lessee pursuant to a sale and leaseback 3136
transaction of the qualified energy project, has failed to 3137
comply with any requirement under this section. Upon 3138
certification or revocation, the director shall notify the 3139
person, owner, or lessee, the tax commissioner, and the county 3140
auditor of a county in which the project is located of the 3141

certification or revocation. Notice shall be provided in a 3142
manner convenient to the director. 3143

(F) The owner or a lessee pursuant to a sale and leaseback 3144
transaction of a qualified energy project shall do each of the 3145
following: 3146

(1) Comply with all applicable regulations; 3147

(2) File with the director of development services a 3148
certified construction progress report before the first day of 3149
March of each year during the energy facility's construction or 3150
installation indicating the percentage of the project completed, 3151
and the project's nameplate capacity, as of the preceding 3152
thirty-first day of December. Unless otherwise instructed by the 3153
director of development services, the owner or lessee of an 3154
energy project shall file a report with the director on or 3155
before the first day of March each year after completion of the 3156
energy facility's construction or installation indicating the 3157
project's nameplate capacity as of the preceding thirty-first 3158
day of December. Not later than sixty days after June 17, 2010, 3159
the owner or lessee of an energy project, the construction of 3160
which was completed before June 17, 2010, shall file a 3161
certificate indicating the project's nameplate capacity. 3162

(3) File with the director of development services, in a 3163
manner prescribed by the director, a report of the total number 3164
of full-time equivalent employees, and the total number of full- 3165
time equivalent employees domiciled in Ohio, who are employed in 3166
the construction or installation of the energy facility; 3167

(4) For energy projects with a nameplate capacity of five 3168
megawatts or greater, repair all roads, bridges, and culverts 3169
affected by construction as reasonably required to restore them 3170

to their preconstruction condition, as determined by the county 3171
engineer in consultation with the local jurisdiction responsible 3172
for the roads, bridges, and culverts. In the event that the 3173
county engineer deems any road, bridge, or culvert to be 3174
inadequate to support the construction or decommissioning of the 3175
energy facility, the road, bridge, or culvert shall be rebuilt 3176
or reinforced to the specifications established by the county 3177
engineer prior to the construction or decommissioning of the 3178
facility. The owner or lessee of the facility shall post a bond 3179
in an amount established by the county engineer and to be held 3180
by the board of county commissioners to ensure funding for 3181
repairs of roads, bridges, and culverts affected during the 3182
construction. The bond shall be released by the board not later 3183
than one year after the date the repairs are completed. The 3184
energy facility owner or lessee pursuant to a sale and leaseback 3185
transaction shall post a bond, as may be required by the Ohio 3186
power siting board in the certificate authorizing commencement 3187
of construction issued pursuant to section 4906.10 of the 3188
Revised Code, to ensure funding for repairs to roads, bridges, 3189
and culverts resulting from decommissioning of the facility. The 3190
energy facility owner or lessee and the county engineer may 3191
enter into an agreement regarding specific transportation plans, 3192
reinforcements, modifications, use and repair of roads, 3193
financial security to be provided, and any other relevant issue. 3194

(5) Provide or facilitate training for fire and emergency 3195
responders for response to emergency situations related to the 3196
energy project and, for energy projects with a nameplate 3197
capacity of five megawatts or greater, at the person's expense, 3198
equip the fire and emergency responders with proper equipment as 3199
reasonably required to enable them to respond to such emergency 3200
situations; 3201

(6) Maintain a ratio of Ohio-domiciled full-time 3202
equivalent employees employed in the construction or 3203
installation of the energy project to total full-time equivalent 3204
employees employed in the construction or installation of the 3205
energy project of not less than eighty per cent in the case of a 3206
solar energy project, and not less than fifty per cent in the 3207
case of any other energy project. In the case of an energy 3208
project for which certification from the power siting board is 3209
required under section 4906.20 of the Revised Code, the number 3210
of full-time equivalent employees employed in the construction 3211
or installation of the energy project equals the number actually 3212
employed or the number projected to be employed in the 3213
certificate application, if such projection is required under 3214
regulations adopted pursuant to section 4906.03 of the Revised 3215
Code, whichever is greater. For all other energy projects, the 3216
number of full-time equivalent employees employed in the 3217
construction or installation of the energy project equals the 3218
number actually employed or the number projected to be employed 3219
by the director of development services, whichever is greater. 3220
To estimate the number of employees to be employed in the 3221
construction or installation of an energy project, the director 3222
shall use a generally accepted job-estimating model in use for 3223
renewable energy projects, including but not limited to the job 3224
and economic development impact model. The director may adjust 3225
an estimate produced by a model to account for variables not 3226
accounted for by the model. 3227

(7) For energy projects with a nameplate capacity in 3228
excess of two megawatts, establish a relationship with a member 3229
of the university system of Ohio as defined in section 3345.011 3230
of the Revised Code or with a person offering an apprenticeship 3231
program registered with the employment and training 3232

administration within the United States department of labor or 3233
with the apprenticeship council created by section 4139.02 of 3234
the Revised Code, to educate and train individuals for careers 3235
in the wind or solar energy industry. The relationship may 3236
include endowments, cooperative programs, internships, 3237
apprenticeships, research and development projects, and 3238
curriculum development. 3239

(8) Offer to sell power or renewable energy credits from 3240
the energy project to electric distribution utilities or 3241
electric service companies subject to renewable energy resource 3242
requirements under section 4928.64 of the Revised Code that have 3243
issued requests for proposal for such power or renewable energy 3244
credits. If no electric distribution utility or electric service 3245
company issues a request for proposal on or before December 31, 3246
2010, or accepts an offer for power or renewable energy credits 3247
within forty-five days after the offer is submitted, power or 3248
renewable energy credits from the energy project may be sold to 3249
other persons. Division (F)(8) of this section does not apply 3250
if: 3251

(a) The owner or lessee is a rural electric company or a 3252
municipal power agency as defined in section 3734.058 of the 3253
Revised Code. 3254

(b) The owner or lessee is a person that, before 3255
completion of the energy project, contracted for the sale of 3256
power or renewable energy credits with a rural electric company 3257
or a municipal power agency. 3258

(c) The owner or lessee contracts for the sale of power or 3259
renewable energy credits from the energy project before June 17, 3260
2010. 3261

(9) Make annual service payments as required by division 3262
(G) of this section and as may be required in a resolution 3263
adopted by a board of county commissioners under division (E) of 3264
this section. 3265

(G) The owner or a lessee pursuant to a sale and leaseback 3266
transaction of a qualified energy project shall make annual 3267
service payments in lieu of taxes to the county treasurer on or 3268
before the final dates for payments of taxes on public utility 3269
personal property on the real and public utility personal 3270
property tax list for each tax year for which property of the 3271
energy project is exempt from taxation under this section. The 3272
county treasurer shall allocate the payment on the basis of the 3273
project's physical location. Upon receipt of a payment, or if 3274
timely payment has not been received, the county treasurer shall 3275
certify such receipt or non-receipt to the director of 3276
development services and tax commissioner in a form determined 3277
by the director and commissioner, respectively. Each payment 3278
shall be in the following amount: 3279

(1) In the case of a solar energy project, seven thousand 3280
dollars per megawatt of nameplate capacity located in the county 3281
as of December 31, 2010, for tax year 2011, as of December 31, 3282
2011, for tax year 2012, as of December 31, 2012, for tax year 3283
2013, as of December 31, 2013, for tax year 2014, as of December 3284
31, 2014, for tax year 2015, as of December 31, 2015, for tax 3285
year 2016, and as of December 31, 2016, for tax year 2017 and 3286
each tax year thereafter; 3287

(2) In the case of any other energy project using 3288
renewable energy resources, the following: 3289

(a) If the project maintains during the construction or 3290
installation of the energy facility a ratio of Ohio-domiciled 3291

full-time equivalent employees to total full-time equivalent 3292
employees of not less than seventy-five per cent, six thousand 3293
dollars per megawatt of nameplate capacity located in the county 3294
as of the thirty-first day of December of the preceding tax 3295
year; 3296

(b) If the project maintains during the construction or 3297
installation of the energy facility a ratio of Ohio-domiciled 3298
full-time equivalent employees to total full-time equivalent 3299
employees of less than seventy-five per cent but not less than 3300
sixty per cent, seven thousand dollars per megawatt of nameplate 3301
capacity located in the county as of the thirty-first day of 3302
December of the preceding tax year; 3303

(c) If the project maintains during the construction or 3304
installation of the energy facility a ratio of Ohio-domiciled 3305
full-time equivalent employees to total full-time equivalent 3306
employees of less than sixty per cent but not less than fifty 3307
per cent, eight thousand dollars per megawatt of nameplate 3308
capacity located in the county as of the thirty-first day of 3309
December of the preceding tax year. 3310

(3) In the case of an energy project using clean coal 3311
technology, advanced nuclear technology, or cogeneration 3312
technology, the following: 3313

(a) If the project maintains during the construction or 3314
installation of the energy facility a ratio of Ohio-domiciled 3315
full-time equivalent employees to total full-time equivalent 3316
employees of not less than seventy-five per cent, six thousand 3317
dollars per megawatt of nameplate capacity located in the county 3318
as of the thirty-first day of December of the preceding tax 3319
year; 3320

(b) If the project maintains during the construction or 3321
installation of the energy facility a ratio of Ohio-domiciled 3322
full-time equivalent employees to total full-time equivalent 3323
employees of less than seventy-five per cent but not less than 3324
sixty per cent, seven thousand dollars per megawatt of nameplate 3325
capacity located in the county as of the thirty-first day of 3326
December of the preceding tax year; 3327

(c) If the project maintains during the construction or 3328
installation of the energy facility a ratio of Ohio-domiciled 3329
full-time equivalent employees to total full-time equivalent 3330
employees of less than sixty per cent but not less than fifty 3331
per cent, eight thousand dollars per megawatt of nameplate 3332
capacity located in the county as of the thirty-first day of 3333
December of the preceding tax year. 3334

(H) The director of development services in consultation 3335
with the tax commissioner shall adopt rules pursuant to Chapter 3336
119. of the Revised Code to implement and enforce this section. 3337

Sec. 5747.51. (A) On or before the twenty-fifth day of 3338
July of each year, the tax commissioner shall make and certify 3339
to the county auditor of each county an estimate of the amount 3340
of the local government fund to be allocated to the undivided 3341
local government fund of each county for the ensuing calendar 3342
year, adjusting the total as required to account for 3343
subdivisions receiving local government funds under section 3344
5747.502 of the Revised Code. 3345

(B) At each annual regular session of the county budget 3346
commission convened pursuant to section 5705.27 of the Revised 3347
Code, each auditor shall present to the commission the 3348
certificate of the commissioner, the annual tax budget and 3349
estimates, and the records showing the action of the commission 3350

in its last preceding regular session. The commission, after 3351
extending to the representatives of each subdivision an 3352
opportunity to be heard, under oath administered by any member 3353
of the commission, and considering all the facts and information 3354
presented to it by the auditor, shall determine the amount of 3355
the undivided local government fund needed by and to be 3356
apportioned to each subdivision for current operating expenses, 3357
as shown in the tax budget of the subdivision. This 3358
determination shall be made pursuant to divisions (C) to (I) of 3359
this section, unless the commission has provided for a formula 3360
pursuant to section 5747.53 of the Revised Code. The 3361
commissioner shall reduce or increase the amount of funds from 3362
the undivided local government fund to a subdivision required to 3363
receive reduced or increased funds under section 5747.502 of the 3364
Revised Code. 3365

Nothing in this section prevents the budget commission, 3366
for the purpose of apportioning the undivided local government 3367
fund, from inquiring into the claimed needs of any subdivision 3368
as stated in its tax budget, or from adjusting claimed needs to 3369
reflect actual needs. For the purposes of this section, "current 3370
operating expenses" means the lawful expenditures of a 3371
subdivision, except those for permanent improvements and except 3372
payments for interest, sinking fund, and retirement of bonds, 3373
notes, and certificates of indebtedness of the subdivision. 3374

(C) The commission shall determine the combined total of 3375
the estimated expenditures, including transfers, from the 3376
general fund and any special funds other than special funds 3377
established for road and bridge; street construction, 3378
maintenance, and repair; state highway improvement; and gas, 3379
water, sewer, and electric public utilities operated by a 3380
subdivision, as shown in the subdivision's tax budget for the 3381

ensuing calendar year.	3382
(D) From the combined total of expenditures calculated pursuant to division (C) of this section, the commission shall deduct the following expenditures, if included in these funds in the tax budget:	3383 3384 3385 3386
(1) Expenditures for permanent improvements as defined in division (E) of section 5705.01 of the Revised Code;	3387 3388
(2) In the case of counties and townships, transfers to the road and bridge fund, and in the case of municipalities, transfers to the street construction, maintenance, and repair fund and the state highway improvement fund;	3389 3390 3391 3392
(3) Expenditures for the payment of debt charges;	3393
(4) Expenditures for the payment of judgments.	3394
(E) In addition to the deductions made pursuant to division (D) of this section, revenues accruing to the general fund and any special fund considered under division (C) of this section from the following sources shall be deducted from the combined total of expenditures calculated pursuant to division (C) of this section:	3395 3396 3397 3398 3399 3400
(1) Taxes levied within the ten-mill limitation, as defined in section 5705.02 of the Revised Code;	3401 3402
(2) The budget commission allocation of estimated county public library fund revenues to be distributed pursuant to section 5747.48 of the Revised Code;	3403 3404 3405
(3) Estimated unencumbered balances as shown on the tax budget as of the thirty-first day of December of the current year in the general fund, but not any estimated balance in any special fund considered in division (C) of this section;	3406 3407 3408 3409

(4) Revenue, including transfers, shown in the general 3410
fund and any special funds other than special funds established 3411
for road and bridge; street construction, maintenance, and 3412
repair; state highway improvement; and gas, water, sewer, and 3413
electric public utilities, from all other sources except those 3414
that a subdivision receives from an additional tax or service 3415
charge voted by its electorate or receives from special 3416
assessment or revenue bond collection. For the purposes of this 3417
division, where the charter of a municipal corporation prohibits 3418
the levy of an income tax, an income tax levied by the 3419
legislative authority of such municipal corporation pursuant to 3420
an amendment of the charter of that municipal corporation to 3421
authorize such a levy represents an additional tax voted by the 3422
electorate of that municipal corporation. For the purposes of 3423
this division, any measure adopted by a board of county 3424
commissioners pursuant to section 322.02, 324.02, 4504.02, or 3425
5739.021 of the Revised Code, including those measures upheld by 3426
the electorate in a referendum conducted pursuant to section 3427
322.021, 324.021, 4504.021, or 5739.022 of the Revised Code, 3428
shall not be considered an additional tax voted by the 3429
electorate. 3430

Subject to division (G) of section 5705.29 of the Revised 3431
Code, money in a reserve balance account established by a 3432
county, township, or municipal corporation under section 5705.13 3433
of the Revised Code shall not be considered an unencumbered 3434
balance or revenue under division (E) (3) or (4) of this section. 3435
Money in a reserve balance account established by a township 3436
under section 5705.132 of the Revised Code shall not be 3437
considered an unencumbered balance or revenue under division (E) 3438
(3) or (4) of this section. 3439

If a county, township, or municipal corporation has 3440

created and maintains a nonexpendable trust fund under section 3441
5705.131 of the Revised Code, the principal of the fund, and any 3442
additions to the principal arising from sources other than the 3443
reinvestment of investment earnings arising from such a fund, 3444
shall not be considered an unencumbered balance or revenue under 3445
division (E) (3) or (4) of this section. Only investment earnings 3446
arising from investment of the principal or investment of such 3447
additions to principal may be considered an unencumbered balance 3448
or revenue under those divisions. 3449

(F) The total expenditures calculated pursuant to division 3450
(C) of this section, less the deductions authorized in divisions 3451
(D) and (E) of this section, shall be known as the "relative 3452
need" of the subdivision, for the purposes of this section. 3453

(G) The budget commission shall total the relative need of 3454
all participating subdivisions in the county, and shall compute 3455
a relative need factor by dividing the total estimate of the 3456
undivided local government fund by the total relative need of 3457
all participating subdivisions. 3458

(H) The relative need of each subdivision shall be 3459
multiplied by the relative need factor to determine the 3460
proportionate share of the subdivision in the undivided local 3461
government fund of the county; provided, that the maximum 3462
proportionate share of a county shall not exceed the following 3463
maximum percentages of the total estimate of the undivided local 3464
government fund governed by the relationship of the percentage 3465
of the population of the county that resides within municipal 3466
corporations within the county to the total population of the 3467
county as reported in the reports on population in Ohio by the 3468
department of development as of the twentieth day of July of the 3469
year in which the tax budget is filed with the budget 3470

commission:		3471
Percentage of municipal	Percentage share of the county	3472
population within the county:	shall not exceed:	3473
		3474
Less than forty-one per cent	Sixty per cent	3475
Forty-one per cent or more but	Fifty per cent	3476
less than eighty-one per cent		3477
Eighty-one per cent or more	Thirty per cent	3478
Where the proportionate share of the county exceeds the		3479
limitations established in this division, the budget commission		3480
shall adjust the proportionate shares determined pursuant to		3481
this division so that the proportionate share of the county does		3482
not exceed these limitations, and it shall increase the		3483
proportionate shares of all other subdivisions on a pro rata		3484
basis. In counties having a population of less than one hundred		3485
thousand, not less than ten per cent shall be distributed to the		3486
townships therein.		3487
(I) The proportionate share of each subdivision in the		3488
undivided local government fund determined pursuant to division		3489
(H) of this section for any calendar year shall not be less than		3490
the product of the average of the percentages of the undivided		3491
local government fund of the county as apportioned to that		3492
subdivision for the calendar years 1968, 1969, and 1970,		3493
multiplied by the total amount of the undivided local government		3494
fund of the county apportioned pursuant to former section		3495
5735.23 of the Revised Code for the calendar year 1970. For the		3496
purposes of this division, the total apportioned amount for the		3497
calendar year 1970 shall be the amount actually allocated to the		3498
county in 1970 from the state collected intangible tax as levied		3499
by section 5707.03 of the Revised Code and distributed pursuant		3500

to section 5725.24 of the Revised Code, plus the amount received 3501
by the county in the calendar year 1970 pursuant to division (B) 3502
(1) of former section 5739.21 of the Revised Code, and 3503
distributed pursuant to former section 5739.22 of the Revised 3504
Code. If the total amount of the undivided local government fund 3505
for any calendar year is less than the amount of the undivided 3506
local government fund apportioned pursuant to former section 3507
5739.23 of the Revised Code for the calendar year 1970, the 3508
minimum amount guaranteed to each subdivision for that calendar 3509
year pursuant to this division shall be reduced on a basis 3510
proportionate to the amount by which the amount of the undivided 3511
local government fund for that calendar year is less than the 3512
amount of the undivided local government fund apportioned for 3513
the calendar year 1970. 3514

(J) On the basis of such apportionment, the county auditor 3515
shall compute the percentage share of each such subdivision in 3516
the undivided local government fund and shall at the same time 3517
certify to the tax commissioner the percentage share of the 3518
county as a subdivision. No payment shall be made from the 3519
undivided local government fund, except in accordance with such 3520
percentage shares. 3521

Within ten days after the budget commission has made its 3522
apportionment, whether conducted pursuant to section 5747.51 or 3523
5747.53 of the Revised Code, the auditor shall publish a list of 3524
the subdivisions and the amount each is to receive from the 3525
undivided local government fund and the percentage share of each 3526
subdivision, in a newspaper or newspapers of countywide 3527
circulation, and send a copy of such allocation to the tax 3528
commissioner. 3529

The county auditor shall also send ~~by certified mail,~~ 3530

~~return receipt requested,~~ a copy of such allocation to the 3531
fiscal officer of each subdivision entitled to participate in 3532
the allocation of the undivided local government fund of the 3533
county by either certified mail, return receipt requested, or, 3534
if the auditor has record of an internet identifier associated 3535
with the fiscal officer, by ordinary mail and by that internet 3536
identifier. This copy shall constitute the official notice of 3537
the commission action referred to in section 5705.37 of the 3538
Revised Code. 3539

All money received into the treasury of a subdivision from 3540
the undivided local government fund in a county treasury shall 3541
be paid into the general fund and used for the current operating 3542
expenses of the subdivision. 3543

If a municipal corporation maintains a municipal 3544
university, such municipal university, when the board of 3545
trustees so requests the legislative authority of the municipal 3546
corporation, shall participate in the money apportioned to such 3547
municipal corporation from the total local government fund, 3548
however created and constituted, in such amount as requested by 3549
the board of trustees, provided such sum does not exceed nine 3550
per cent of the total amount paid to the municipal corporation. 3551

If any public official fails to maintain the records 3552
required by sections 5747.50 to 5747.55 of the Revised Code or 3553
by the rules issued by the tax commissioner, the auditor of 3554
state, or the treasurer of state pursuant to such sections, or 3555
fails to comply with any law relating to the enforcement of such 3556
sections, the local government fund money allocated to the 3557
county may be withheld until such time as the public official 3558
has complied with such sections or such law or the rules issued 3559
pursuant thereto. 3560

(K) As used in this section, "internet identifier" has the 3561
same meaning as in section 9.312 of the Revised Code. 3562

Section 2. That existing sections 9.312, 124.327, 128.07, 3563
303.14, 307.204, 307.699, 340.02, 343.01, 505.109, 505.391, 3564
505.511, 902.04, 931.03, 940.20, 3791.12, 4301.39, 5713.082, 3565
5715.12, 5715.19, 5715.20, 5717.01, 5721.30, 5721.31, 5721.32, 3566
5721.33, 5727.75, and 5747.51 of the Revised Code are hereby 3567
repealed. 3568