

(124th General Assembly)
(Amended Substitute House Bill Number 513)

AN ACT

To amend sections 124.23, 124.27, 133.01, 505.10, 505.82, 505.87, 507.11, 517.15, 5543.10, 5571.14, 5571.16, 5705.13, and 5705.19, to enact section 505.401, and to repeal sections 517.16, 517.17, and 517.18 of the Revised Code to authorize taxing authorities to create multiple reserve balance accounts for rainy day funds; to permit political subdivisions to levy a tax in excess of the ten-mill limitation for parks and recreational purposes and to permit a township to levy such a tax on a permanent continuous basis; to expand the authority of townships pertaining to the permanent endowment fund for their cemeteries; to authorize townships to sell real property under certain circumstances without a public auction or competitive bidding; to authorize townships to declare a road obstruction to be a nuisance and to order its removal; to permit counties and townships to provide curbs, including driveway aprons, and gutters along public highways; to permit a board of township trustees to require a permit for the installation of a driveway culvert; to permit a board of township trustees to declare an emergency for up to six months in order to remove, among other things, snow and ice from private roads; to permit notice by posting and photograph in certain township nuisance abatement actions; to permit authorized township officers and employees to incur obligations of up to \$2500 without prior approval; to make changes in the residency requirements for employees in the classified civil service; and to authorize

township fire districts to issue bonds in accordance with the Uniform Public Securities Law.

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

SECTION 1. That sections 124.23, 124.27, 133.01, 505.10, 505.82, 505.87, 507.11, 517.15, 5543.10, 5571.14, 5571.16, 5705.13, and 5705.19 be amended and section 505.401 of the Revised Code be enacted to read as follows:

Sec. 124.23. (A) All applicants for positions and places in the classified service shall be subject to examination, except for applicants for positions as professional or certified service and paraprofessional employees of county boards of mental retardation and developmental disabilities, who shall be hired in the manner provided in section 124.241 of the Revised Code.

(B) Any examination administered under this section shall be public, and open to all citizens of the United States and those persons who have legally declared their intentions of becoming United States citizens, within certain limitations to be determined by the director of administrative services, as to citizenship, ~~residence~~, age, experience, education, health, habit, and moral character; provided any soldier, sailor, marine, coast guarder, member of the auxiliary corps as established by congress, member of the army nurse corps or navy nurse corps, or red cross nurse who has served in the army, navy, or hospital service of the United States, and such other military service as is designated by congress, including World War I, World War II, or during the period beginning May 1, 1949, and lasting so long as the armed forces of the United States are engaged in armed conflict or occupation duty, or the selective service or similar conscriptive acts are in effect in the United States, whichever is the later date, who has been honorably discharged therefrom or transferred to the reserve with evidence of satisfactory service, and is a resident of Ohio, may file with the director of administrative services a certificate of service or honorable discharge, whereupon the person shall receive additional credit of twenty per cent of the person's total grade given in the regular examination in which the person receives a passing grade. Such examination may include an evaluation of such factors as education, training, capacity, knowledge, manual dexterity, and physical or psychological fitness. Examinations shall consist of one or more tests in any combination. Tests may be written, oral, physical, demonstration of skill, or an evaluation of training and experiences and shall be designed to fairly test the relative capacity of the persons examined to

discharge the particular duties of the position for which appointment is sought. Where minimum or maximum requirements are established for any examination they shall be specified in the examination announcement.

The director of administrative services shall have control of all examinations, except as otherwise provided in sections 124.01 to 124.64 of the Revised Code. No questions in any examination shall relate to political or religious opinions or affiliations. No credit for seniority, efficiency, or any other reason shall be added to an applicant's examination grade unless the applicant achieves at least the minimum passing grade on the examination without counting such extra credit.

Except as otherwise provided in sections 124.01 to 124.64 of the Revised Code, the director of administrative services shall give reasonable notice of the time, place, and general scope of every competitive examination for appointment to a position in the civil service. The director of administrative services shall send written, printed, or electronic notices of every examination of the state classified service to each agency of the type the director of job and family services specifies and, in the case of a county in which no such agency is located, to the clerk of the court of common pleas of that county and to the clerk of each city of that county. Such notices, promptly upon receipt, shall be posted in conspicuous public places in the designated agencies and the courthouse, and city hall of the cities, of the counties in which no such agency is located. Such notices shall be posted in a conspicuous place in the office of the director of administrative services for at least two weeks before any examination. In case of examinations limited by the director of administrative services to a district, county, city, or department, the director of administrative services shall provide by rule for adequate publicity of such examinations in the district, county, city, or department within which competition is permitted.

Sec. 124.27. (A) The head of a department, office, or institution, in which a position in the classified service is to be filled, shall notify the director of administrative services of the fact, and the director shall, except as otherwise provided in this section and sections 124.30 and 124.31 of the Revised Code, certify to the appointing authority the names and addresses of the ten candidates standing highest on the eligible list for the class or grade to which the position belongs; provided that the director may certify less than ten names if ten names are not available. When less than ten names are certified to an appointing authority, appointment from that list shall not be mandatory. When a position in the classified service in the department of mental health or the department of mental retardation and developmental disabilities is to be filled, the director of administrative services shall make

such certification to the appointing authority within seven working days of the date the eligible list is requested.

(B) The appointing authority shall notify the director of such position to be filled, and the appointing authority shall fill such position by appointment of one of the ten persons certified by the director. If more than one position is to be filled, the director of administrative services may certify a group of names from the eligible list and the appointing authority shall appoint in the following manner: Beginning at the top of the list, each time a selection is made it must be from one of the first ten candidates remaining on the list who is willing to accept consideration for the position. If an eligible list becomes exhausted, and until a new list can be created, or when no eligible list for such position exists, names may be certified from eligible lists most appropriate for the group or class in which the position to be filled is classified. A person certified from an eligible list more than three times to the same appointing authority for the same or similar positions, may be omitted from future certification to such appointing authority, provided that certification for a temporary appointment shall not be counted as one of such certifications. Every soldier, sailor, marine, coast guarder, member of the auxiliary corps as established by congress, member of the army nurse corps, or navy nurse corps, or red cross nurse who has served in the army, navy, or hospital service of the United States, and such other military service as is designated by congress in the war with Spain, including the Philippine insurrection and the Chinese relief expedition, or from April 21, 1898, to July 4, 1902, World War I, World War II, or during the period beginning May 1, 1949, and lasting so long as the armed forces of the United States are engaged in armed conflict or occupation duty, or the selective service or similar conscriptive acts are in effect in the United States, whichever is the later date, who has been honorably discharged or separated under honorable conditions therefrom, who is a resident of this state, and whose name is on the eligible list for a position, shall be entitled to preference in original appointments to any such competitive position in the civil service of the state and the civil divisions thereof, over all persons eligible for such appointments and standing on the list therefor, with a rating equal to that of each such person. Appointments to all positions in the classified service, that are not filled by promotion, transfer, or reduction, as provided in sections 124.01 to 124.64 of the Revised Code and the rules of the director prescribed under those sections, shall be made only from those persons whose names are certified to the appointing authority, and no employment, except as provided in those sections, shall be otherwise given in the classified service of this state or any political subdivision of the state.

(C) All original and promotional appointments, including provisional appointments made pursuant to section 124.30 of the Revised Code, shall be for a probationary period, not less than sixty days nor more than one year, to be fixed by the rules of the director, except as provided in section 124.231 of the Revised Code, or except original appointments to a police department as a police officer, or to a fire department as a firefighter which shall be for a probationary period of one year, and no appointment or promotion is final until the appointee has satisfactorily served the probationary period. Service as a provisional employee in the same or similar class shall be included in the probationary period. If the service of the probationary employee is unsatisfactory, the employee may be removed or reduced at any time during the probationary period. If the appointing authority's decision is to remove the appointee, the appointing authority's communication to the director shall indicate the reason for that decision. A probationary employee duly removed or reduced in position for unsatisfactory service does not have the right to appeal the removal or reduction under section 124.34 of the Revised Code.

~~Any person appointed to a position in the classified service under sections 124.01 to 124.64 of the Revised Code, except temporary and exceptional appointments, shall be or become forthwith a resident of the state.~~

Sec. 133.01. As used in this chapter, in sections 9.95, 9.96, and 2151.655 of the Revised Code, in other sections of the Revised Code that make reference to this chapter unless the context does not permit, and in related proceedings, unless otherwise expressly provided:

(A) "Acquisition" as applied to real or personal property includes, among other forms of acquisition, acquisition by exercise of a purchase option, and acquisition of interests in property, including, without limitation, easements and rights-of-way, and leasehold and other lease interests initially extending or extendable for a period of at least sixty months.

(B) "Anticipatory securities" means securities, including notes, issued in anticipation of the issuance of other securities.

(C) "Board of elections" means the county board of elections of the county in which the subdivision is located. If the subdivision is located in more than one county, "board of elections" means the county board of elections of the county that contains the largest portion of the population of the subdivision or that otherwise has jurisdiction in practice over and customarily handles election matters relating to the subdivision.

(D) "Bond retirement fund" means the bond retirement fund provided for in section 5705.09 of the Revised Code, and also means a sinking fund or any other special fund, regardless of the name applied to it, established by

or pursuant to law or the proceedings for the payment of debt charges. Provision may be made in the applicable proceedings for the establishment in a bond retirement fund of separate accounts relating to debt charges on particular securities, or on securities payable from the same or common sources, and for the application of moneys in those accounts only to specified debt charges on specified securities or categories of securities. Subject to law and any provisions in the applicable proceedings, moneys in a bond retirement fund or separate account in a bond retirement fund may be transferred to other funds and accounts.

(E) "Capitalized interest" means all or a portion of the interest payable on securities from their date to a date stated or provided for in the applicable legislation, which interest is to be paid from the proceeds of the securities.

(F) "Chapter 133. securities" means securities authorized by or issued pursuant to or in accordance with this chapter.

(G) "County auditor" means the county auditor of the county in which the subdivision is located. If the subdivision is located in more than one county, "county auditor" means the county auditor of the county that contains the highest amount of the tax valuation of the subdivision or that otherwise has jurisdiction in practice over and customarily handles property tax matters relating to the subdivision. In the case of a county that has adopted a charter, "county auditor" means the officer who generally has the duties and functions provided in the Revised Code for a county auditor.

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

(I) "Current operating expenses" or "current expenses" means the lawful expenditures of a subdivision, except those for permanent improvements and for payments of debt charges of the subdivision.

(J) "Debt charges" means the principal, including any mandatory sinking fund deposits and mandatory redemption payments, interest, and any

redemption premium, payable on securities as those payments come due and are payable. The use of "debt charges" for this purpose does not imply that any particular securities constitute debt within the meaning of the Ohio Constitution or other laws.

(K) "Financing costs" means all costs and expenses relating to the authorization, including any required election, issuance, sale, delivery, authentication, deposit, custody, clearing, registration, transfer, exchange, fractionalization, replacement, payment, and servicing of securities, including, without limitation, costs and expenses for or relating to publication and printing, postage, delivery, preliminary and final official statements, offering circulars, and informational statements, travel and transportation, underwriters, placement agents, investment bankers, paying agents, registrars, authenticating agents, remarketing agents, custodians, clearing agencies or corporations, securities depositories, financial advisory services, certifications, audits, federal or state regulatory agencies, accounting and computation services, legal services and obtaining approving legal opinions and other legal opinions, credit ratings, redemption premiums, and credit enhancement facilities. Financing costs may be paid from any moneys available for the purpose, including, unless otherwise provided in the proceedings, from the proceeds of the securities to which they relate and, as to future financing costs, from the same sources from which debt charges on the securities are paid and as though debt charges.

(L) "Fiscal officer" means the following, or, in the case of absence or vacancy in the office, a deputy or assistant authorized by law or charter to act in the place of the named officer, or if there is no such authorization then the deputy or assistant authorized by legislation to act in the place of the named officer for purposes of this chapter, in the case of the following subdivisions:

- (1) A county, the county auditor;
- (2) A municipal corporation, the city auditor or village clerk or clerk-treasurer, or the officer who, by virtue of a charter, has the duties and functions provided in the Revised Code for the city auditor or village clerk or clerk-treasurer;
- (3) A school district, the treasurer of the board of education;
- (4) A regional water and sewer district, the secretary of the board of trustees;
- (5) A joint township hospital district, the treasurer of the district;
- (6) A joint ambulance district, the clerk of the board of trustees;
- (7) A joint recreation district, the person designated pursuant to section 755.15 of the Revised Code;

(8) A detention facility district or a district organized under section 2151.65 of the Revised Code or a combined district organized under sections 2152.41 and 2151.65 of the Revised Code, the county auditor of the county designated by law to act as the auditor of the district;

(9) A township, a fire district organized under division (C) of section 505.37 of the Revised Code, or a township police district, the clerk of the township;

(10) A joint fire district, the clerk of the board of trustees of that district;

(11) A regional or county library district, the person responsible for the financial affairs of that district;

(12) A joint solid waste management district, the fiscal officer appointed by the board of directors of the district under section 343.01 of the Revised Code;

(13) A joint emergency medical services district, the person appointed as fiscal officer pursuant to division (D) of section 307.053 of the Revised Code;

(14) A fire and ambulance district, the person appointed as fiscal officer under division (B) of section 505.375 of the Revised Code;

(15) A subdivision described in division (MM)(~~16~~)⁽¹⁷⁾ of this section, the officer who is designated by law as or performs the functions of its chief fiscal officer.

(M) "Fiscal year" has the same meaning as in section 9.34 of the Revised Code.

(N) "Fractionalized interests in public obligations" means participations, certificates of participation, shares, or other instruments or agreements, separate from the public obligations themselves, evidencing ownership of interests in public obligations or of rights to receive payments of, or on account of, principal or interest or their equivalents payable by or on behalf of an obligor pursuant to public obligations.

(O) "Fully registered securities" means securities in certificated or uncertificated form, registered as to both principal and interest in the name of the owner.

(P) "Fund" means to provide for the payment of debt charges and expenses related to that payment at or prior to retirement by purchase, call for redemption, payment at maturity, or otherwise.

(Q) "General obligation" means securities to the payment of debt charges on which the full faith and credit and the general property taxing power, including taxes within the tax limitation if available to the subdivision, of the subdivision are pledged.

(R) "Interest" or "interest equivalent" means those payments or portions

of payments, however denominated, that constitute or represent consideration for forbearing the collection of money, or for deferring the receipt of payment of money to a future time.

(S) "Internal Revenue Code" means the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 1 et seq., as amended, and includes any laws of the United States providing for application of that code.

(T) "Issuer" means any public issuer and any nonprofit corporation authorized to issue securities for or on behalf of any public issuer.

(U) "Legislation" means an ordinance or resolution passed by a majority affirmative vote of the then members of the taxing authority unless a different vote is required by charter provisions governing the passage of the particular legislation by the taxing authority.

(V) "Mandatory sinking fund redemption requirements" means amounts required by proceedings to be deposited in a bond retirement fund for the purpose of paying in any year or fiscal year by mandatory redemption prior to stated maturity the principal of securities that is due and payable, except for mandatory prior redemption requirements as provided in those proceedings, in a subsequent year or fiscal year.

(W) "Mandatory sinking fund requirements" means amounts required by proceedings to be deposited in a year or fiscal year in a bond retirement fund for the purpose of paying the principal of securities that is due and payable in a subsequent year or fiscal year.

(X) "Net indebtedness" has the same meaning as in division (A) of section 133.04 of the Revised Code.

(Y) "Obligor," in the case of securities or fractionalized interests in public obligations issued by another person the debt charges or their equivalents on which are payable from payments made by a public issuer, means that public issuer.

(Z) "One purpose" relating to permanent improvements means any one permanent improvement or group or category of permanent improvements for the same utility, enterprise, system, or project, development or redevelopment project, or for or devoted to the same general purpose, function, or use or for which self-supporting securities, based on the same or different sources of revenues, may be issued or for which special assessments may be levied by a single ordinance or resolution. "One purpose" includes, but is not limited to, in any case any off-street parking facilities relating to another permanent improvement, and:

(1) Any number of roads, highways, streets, bridges, sidewalks, and viaducts;

(2) Any number of off-street parking facilities;

(3) In the case of a county, any number of permanent improvements for courthouse, jail, county offices, and other county buildings, and related facilities;

(4) In the case of a school district, any number of facilities and buildings for school district purposes, and related facilities.

(AA) "Outstanding," referring to securities, means securities that have been issued, delivered, and paid for, except any of the following:

(1) Securities canceled upon surrender, exchange, or transfer, or upon payment or redemption;

(2) Securities in replacement of which or in exchange for which other securities have been issued;

(3) Securities for the payment, or redemption or purchase for cancellation prior to maturity, of which sufficient moneys or investments, in accordance with the applicable legislation or other proceedings or any applicable law, by mandatory sinking fund redemption requirements, mandatory sinking fund requirements, or otherwise, have been deposited, and credited for the purpose in a bond retirement fund or with a trustee or paying or escrow agent, whether at or prior to their maturity or redemption, and, in the case of securities to be redeemed prior to their stated maturity, notice of redemption has been given or satisfactory arrangements have been made for giving notice of that redemption, or waiver of that notice by or on behalf of the affected security holders has been filed with the subdivision or its agent for the purpose.

(BB) "Paying agent" means the one or more banks, trust companies, or other financial institutions or qualified persons, including an appropriate office or officer of the subdivision, designated as a paying agent or place of payment of debt charges on the particular securities.

(CC) "Permanent improvement" or "improvement" means any property, asset, or improvement certified by the fiscal officer, which certification is conclusive, as having an estimated life or period of usefulness of five years or more, and includes, but is not limited to, real estate, buildings, and personal property and interests in real estate, buildings, and personal property, equipment, furnishings, and site improvements, and reconstruction, rehabilitation, renovation, installation, improvement, enlargement, and extension of property, assets, or improvements so certified as having an estimated life or period of usefulness of five years or more. The acquisition of all the stock ownership of a corporation is the acquisition of a permanent improvement to the extent that the value of that stock is represented by permanent improvements. A permanent improvement for parking, highway, road, and street purposes includes resurfacing, but does

not include ordinary repair.

(DD) "Person" has the same meaning as in section 1.59 of the Revised Code and also includes any federal, state, interstate, regional, or local governmental agency, any subdivision, and any combination of those persons.

(EE) "Proceedings" means the legislation, certifications, notices, orders, sale proceedings, trust agreement or indenture, mortgage, lease, lease-purchase agreement, assignment, credit enhancement facility agreements, and other agreements, instruments, and documents, as amended and supplemented, and any election proceedings, authorizing, or providing for the terms and conditions applicable to, or providing for the security or sale or award of, public obligations, and includes the provisions set forth or incorporated in those public obligations and proceedings.

(FF) "Public issuer" means any of the following that is authorized by law to issue securities or enter into public obligations:

(1) The state, including an agency, commission, officer, institution, board, authority, or other instrumentality of the state;

(2) A taxing authority, subdivision, district, or other local public or governmental entity, and any combination or consortium, or public division, district, commission, authority, department, board, officer, or institution, thereof;

(3) Any other body corporate and politic, or other public entity.

(GG) "Public obligations" means both of the following:

(1) Securities;

(2) Obligations of a public issuer to make payments under installment sale, lease, lease purchase, or similar agreements, which obligations bear interest or interest equivalent.

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

(II) "Register" means the books kept and maintained by the registrar for registration, exchange, and transfer of registered securities.

(JJ) "Registrar" means the person responsible for keeping the register for the particular registered securities, designated by or pursuant to the proceedings.

(KK) "Securities" means bonds, notes, certificates of indebtedness, commercial paper, and other instruments in writing, including, unless the context does not admit, anticipatory securities, issued by an issuer to evidence its obligation to repay money borrowed, or to pay interest, by, or to pay at any future time other money obligations of, the issuer of the

securities, but not including public obligations described in division (GG)(2) of this section.

(LL) "Self-supporting securities" means securities or portions of securities issued for the purpose of paying costs of permanent improvements to the extent that receipts of the subdivision, other than the proceeds of taxes levied by that subdivision, derived from or with respect to the improvements or the operation of the improvements being financed, or the enterprise, system, project, or category of improvements of which the improvements being financed are part, are estimated by the fiscal officer to be sufficient to pay the current expenses of that operation or of those improvements or enterprise, system, project, or categories of improvements and the debt charges payable from those receipts on securities issued for the purpose. Until such time as the improvements or increases in rates and charges have been in operation or effect for a period of at least six months, the receipts therefrom, for purposes of this definition, shall be those estimated by the fiscal officer, except that those receipts may include, without limitation, payments made and to be made to the subdivision under leases or agreements in effect at the time the estimate is made. In the case of an operation, improvements, or enterprise, system, project, or category of improvements without at least a six-month history of receipts, the estimate of receipts by the fiscal officer, other than those to be derived under leases and agreements then in effect, shall be confirmed by the taxing authority.

(MM) "Subdivision" means any of the following:

- (1) A county, including a county that has adopted a charter under Article X, Ohio Constitution;
- (2) A municipal corporation, including a municipal corporation that has adopted a charter under Article XVIII, Ohio Constitution;
- (3) A school district;
- (4) A regional water and sewer district organized under Chapter 6119. of the Revised Code;
- (5) A joint township hospital district organized under section 513.07 of the Revised Code;
- (6) A joint ambulance district organized under section 505.71 of the Revised Code;
- (7) A joint recreation district organized under division (C) of section 755.14 of the Revised Code;
- (8) A detention facility district organized under section 2152.41, a district organized under section 2151.65, or a combined district organized under sections 2152.41 and 2151.65 of the Revised Code;
- (9) A township police district organized under section 505.48 of the

Revised Code;

(10) A township;

(11) A joint fire district organized under section 505.371 of the Revised Code;

(12) A county library district created under section 3375.19 or a regional library district created under section 3375.28 of the Revised Code;

(13) A joint solid waste management district organized under section 343.01 or 343.012 of the Revised Code;

(14) A joint emergency medical services district organized under section 307.052 of the Revised Code;

(15) A fire and ambulance district organized under section 505.375 of the Revised Code;

(16) A fire district organized under division (C) of section 505.37 of the Revised Code;

(17) Any other political subdivision or taxing district or other local public body or agency authorized by this chapter or other laws to issue Chapter 133. securities.

(NN) "Taxing authority" means in the case of the following subdivisions:

(1) A county, a county library district, or a regional library district, the board or boards of county commissioners, or other legislative authority of a county that has adopted a charter under Article X, Ohio Constitution, but with respect to such a library district acting solely as agent for the board of trustees of that district;

(2) A municipal corporation, the legislative authority;

(3) A school district, the board of education;

(4) A regional water and sewer district, a joint ambulance district, a joint recreation district, a fire and ambulance district, or a joint fire district, the board of trustees of the district;

(5) A joint township hospital district, the joint township hospital board;

(6) A detention facility district or a district organized under section 2151.65 of the Revised Code, a combined district organized under sections 2152.41 and 2151.65 of the Revised Code, or a joint emergency medical services district, the joint board of county commissioners;

(7) A township, a fire district organized under division (C) of section 505.37 of the Revised Code, or a township police district, the board of township trustees;

(8) A joint solid waste management district organized under section 343.01 or 343.012 of the Revised Code, the board of directors of the district;

(9) A subdivision described in division (MM)(~~16~~)(17) of this section,

the legislative or governing body or official.

(OO) "Tax limitation" means the "ten-mill limitation" as defined in section 5705.02 of the Revised Code without diminution by reason of section 5705.313 of the Revised Code or otherwise, or, in the case of a municipal corporation or county with a different charter limitation on property taxes levied to pay debt charges on unvoted securities, that charter limitation. Those limitations shall be respectively referred to as the "ten-mill limitation" and the "charter tax limitation."

(PP) "Tax valuation" means the aggregate of the valuations of property subject to ad valorem property taxation by the subdivision on the real property, personal property, and public utility property tax lists and duplicates most recently certified for collection, and shall be calculated without deductions of the valuations of otherwise taxable property exempt in whole or in part from taxation by reason of exemptions of certain amounts of taxable value under division (C) of section 5709.01 or section 323.152 of the Revised Code, or similar laws now or in the future in effect.

(QQ) "Year" means the calendar year.

(RR) "Interest rate hedge" means any arrangement by which either:

(1) The different interest costs or receipts at fixed interest rates and at floating interest rates, or at different maturities, are exchanged on stated amounts of bonds or investments, or on notional amounts;

(2) A party will pay interest costs in excess of an agreed limitation.

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

(TT) "Sales tax supported" means obligations to the payment of debt charges on which an additional sales tax or additional sales taxes have been pledged by the taxing authority of a county pursuant to section 133.081 of the Revised Code.

Sec. 505.10. The board of township trustees may accept, on behalf of the township, the donation by bequest, devise, deed of gift, or otherwise, of any real or personal property for any township use. When the township has property, including motor vehicles, road machinery, equipment, and tools, which the board, by resolution, finds it does not need for public use, ~~are is~~ is obsolete, or ~~are is~~ is unfit for the use for which ~~they were it was~~ acquired, the board may sell and convey that property or otherwise dispose of it in accordance with this section. Except as otherwise provided in sections 505.08 ~~and~~, 505.101, and 505.102 of the Revised Code, the sale or other disposition of unneeded, obsolete, or unfit property shall be made in

ccordance with one of the following:

(A)(1) If the fair market value of property to be sold is, in the opinion of the board, in excess of two thousand five hundred dollars, the sale shall be by public auction, and the board shall publish notice of the time, place, and manner of the sale once a week for three weeks in a newspaper published, or of general circulation, in the township, the last of those publications to be at least five days before the date of sale, and shall post a typewritten or printed notice of the time, place, and manner of the sale in the office of the board for at least ten days prior to the sale.

(2) If the fair market value of property to be sold is, in the opinion of the board, two thousand five hundred dollars or less, the board may sell the property by private sale, without advertisement or public notification.

(3) If the board finds, by resolution, that the township has motor vehicles, road machinery, equipment, or tools which are not needed; or are unfit for public use, and the board wishes to sell the motor vehicles, road machinery, equipment, or tools to the person or firm from which it proposes to purchase other motor vehicles, road machinery, equipment, or tools, the board may offer to sell the motor vehicles, road machinery, equipment, or tools to that person or firm, and to have the selling price credited to the person or firm against the purchase price of other motor vehicles, road machinery, equipment, or tools.

(4) If the board advertises for bids for the sale of new motor vehicles, road machinery, equipment, or tools to the township, it may include in the same advertisement a notice of the willingness of the board to accept bids for the purchase of township-owned motor vehicles, road machinery, equipment, or tools which are obsolete or not needed for public use, and to have the amount of those bids subtracted from the selling price of the new motor vehicles, road machinery, equipment, or tools, as a means of determining the lowest responsible bidder.

(5) When a township has title to real property, the board of township trustees, by resolution, may authorize the transfer and conveyance of that property to any other political subdivision of the state upon such terms as are agreed to between the board and the legislative authority of that political subdivision.

(6) When a township has title to real property and the board of township trustees wishes to sell or otherwise transfer the property, the board, upon a unanimous vote of its members and by resolution, may authorize the transfer and conveyance of that real property to any person upon whatever terms are agreed to between the board and that person.

(7) If the board of township trustees determines that township personal

property is not needed for public use, or is obsolete or unfit for the use for which it was acquired, and that the property has no value, the board may discard or salvage that property.

(B) When the board has offered property at public auction under this section and has not received an acceptable offer, the board, by resolution, may enter into a contract, without advertising or bidding, for the sale of that property. The resolution shall specify a minimum acceptable price and the minimum acceptable terms for the contract. The minimum acceptable price shall not be lower than the minimum price established for the public auction.

(C) Notwithstanding anything to the contrary in division (A) or (B) of this section and regardless of the property's value, the board of township trustees may sell personal property, including motor vehicles, road machinery, equipment, tools, or supplies, which is not needed for public use, or is obsolete or unfit for the use for which it was acquired, by internet auction. The board shall adopt, during each calendar year, a resolution expressing its intent to sell that property by internet auction. The resolution shall include a description of how the auctions will be conducted and shall specify the number of days for bidding on the property, which shall be no less than fifteen days, including Saturdays, Sundays, and legal holidays. The resolution shall indicate whether the township will conduct the auction or the board will contract with a representative to conduct the auction and shall establish the general terms and conditions of sale. If a representative is known when the resolution is adopted, the resolution shall provide contact information such as the representative's name, address, and telephone number.

After adoption of the resolution, the board shall publish, in a newspaper of general circulation in the township, notice of its intent to sell unneeded, obsolete, or unfit township personal property by internet auction. The notice shall include a summary of the information provided in the resolution and shall be published at least twice. The second and any subsequent notice shall be published not less than ten nor more than twenty days after the previous notice. A clerk also shall post a similar notice throughout the calendar year in a conspicuous place in the board's office, and, if the township maintains a website on the internet, the notice shall be posted continually throughout the calendar year at that website.

When property is to be sold by internet auction, the board or its representative may establish a minimum price that will be accepted for specific items and may establish any other terms and conditions for the particular sale, including requirements for pick-up or delivery, method of payment, and sales tax. This type of information shall be provided on the

internet at the time of the auction and may be provided before that time upon request after the terms and conditions have been determined by the board or its representative.

As used in this section, "internet" means the international computer network of both federal and nonfederal interoperable packet switched data networks, including the graphical subnetwork called the world wide web.

Sec. 505.401. Pursuant to Chapter 133. of the Revised Code, the board of trustees of a fire district organized under division (C) of section 505.37 of the Revised Code may issue bonds for the purpose of acquiring fire-fighting equipment, buildings, and sites for the district or for the purpose of constructing or improving buildings to house fire-fighting equipment.

Sec. 505.82. (A) If a board of township trustees by a unanimous vote or, in the event of the unavoidable absence of one trustee, by an affirmative vote of two trustees adopts a resolution declaring that an emergency exists that threatens life or property within the unincorporated territory of the township or that such an emergency is imminent, the board may exercise the following powers described in divisions (A)(1) and (2) and (B) of this section during the emergency in the one month for a period of time not exceeding six months following the adoption of the resolution. The resolution shall state the specific time period for which the emergency powers are in effect.

(1) If an owner of an undedicated road or stream bank in the unincorporated territory of the township has not provided for the removal of snow, ice, debris, or other obstructions from the road or bank, the board may provide for that removal. Prior to providing for the removal, the board of township trustees shall give, or make a good faith attempt to give, oral notice to the owner or owners of the road or bank of the trustees' board's intent to clear the road or bank and to impose a service charge for doing so. The board shall establish just and equitable service charges for the removal to be paid, except as provided in division (B) of this section, by the owners of the road or bank. The trustees

The board shall keep a record of the costs incurred by the township in removing snow, ice, debris, or other obstructions from the road or bank. The service charges shall be based on these costs and shall be in an amount sufficient to recover these costs. If there is more than one owner of the road or bank, the board, except as provided in division (B) of this section, shall allocate the service charges among the owners on an equitable basis. The board shall notify, in writing, each owner of the road or bank of the amount of the service charge and shall certify the charges to the county auditor. The service charges shall constitute a lien upon the property. The

auditor shall place the service charges on a special duplicate to be collected as other taxes and returned to the township general fund.

(2) ~~Contract~~ The board may contract for the immediate acquisition, replacement, or repair of equipment needed for the emergency situation, without following the competitive bidding requirements of section 5549.21 or any other section of the Revised Code.

(B) In lieu of collecting service charges from owners for the removal of snow or ice from an undedicated road by the board of township trustees as provided in division (A)(1) of this section, the board may enter into a contract with a developer whereby the developer agrees to pay the service charges for the snow and ice removal instead of the owners.

(C) The removal of snow, ice, debris, or other obstructions from an undedicated road by a board of township trustees acting pursuant to a resolution adopted under division (A) of this section does not constitute approval or acceptance of the undedicated road.

(D) As used in this section, "undedicated road" means a road that has not been approved and accepted by the board of county commissioners and is not a part of the state, county, or township road systems as provided in section 5535.01 of the Revised Code.

(E) Nothing in this section shall be construed to waive the requirement under section 1517.16 of the Revised Code that approval of plans be obtained from the director of natural resources or the director's representative prior to modifying or causing the modification of the channel of any watercourse in a wild, scenic, or recreational river area outside the limits of a municipal corporation.

Sec. 505.87. (A) A board of township trustees may provide for the abatement, control, or removal of vegetation, garbage, refuse, and other debris from land in the township, if the board determines that the owner's maintenance of such vegetation, garbage, refuse, and other debris constitutes a nuisance.

(B) At least seven days prior to before providing for the abatement, control, or removal of any vegetation, garbage, refuse, or debris, the board of township trustees shall notify the owner of the land and any holders of liens of record upon the land that:

(1) The owner is ordered to abate, control, or remove the vegetation, garbage, refuse, or other debris, the owner's maintenance of which has been determined by the board to be a nuisance;

(2) If such vegetation, garbage, refuse, or debris is not abated, controlled, or removed, or if provision for its abatement, control, or removal is not made, within seven days, the board ~~will~~ shall provide for the

abatement, control, or removal, and any expenses incurred by the board in performing that task ~~will shall~~ be entered upon the tax duplicate and ~~will be become~~ a lien upon the land from the date of entry.

The board shall send the notice to the owner of the land by certified mail if the owner is a resident of the township or is a nonresident whose address is known, and by certified mail to lienholders of record; alternatively, if the owner is a resident of the township or is a nonresident whose address is known, the board may give notice to the owner by causing any of its agents or employees to post the notice on the principal structure on the land and to photograph that posted notice with a camera capable of recording the date of the photograph on it. If the owner's address is unknown and cannot reasonably be obtained, it is sufficient to publish the notice once in a newspaper of general circulation in the township. The owner of the land or holders of liens of record upon the land may enter into an agreement with the board of township trustees providing for either party to the agreement to perform the abatement, control, or removal ~~prior to before~~ the time the board is required to provide for the abatement, control, or removal under division (C) of this section.

(C) If, within seven days after notice is given, the owner of the land fails to abate, control, or remove the vegetation, garbage, refuse, or debris, or no agreement for its abatement, control, or removal is entered into under division (B) of this section, the board of township trustees shall provide for the abatement, control, or removal and may employ the necessary labor, materials, and equipment to perform the task. All expenses incurred shall, when approved by the board, be paid out of the township general fund from moneys not otherwise appropriated.

(D) The board of township trustees shall make a written report to the county auditor of the board's action under this section. The board shall include in the report a statement of all expenses incurred in providing for the abatement, control, or removal of any vegetation, garbage, refuse, or debris, as provided in division (C) of this section, including the board's charges for its services, notification, the amount paid for the labor, materials, and equipment, and a proper description of the premises. The expenses incurred, when allowed, shall be entered upon the tax duplicate, are a lien upon the land from the date of the entry, and shall be collected as other taxes and returned to the township and placed in the township general fund.

Sec. 507.11. (A) The board of township trustees may authorize, by resolution, authorize township officers and employees to incur obligations of ~~seven~~ two thousand five hundred ~~fifty~~ dollars or less on behalf of the township, or it may authorize, by resolution, the township administrator to

so authorize township officers and employees. The obligations incurred on behalf of the township by a township officer or employee acting pursuant to any such resolution shall be subsequently approved by the adoption of a formal resolution of the board of township trustees.

(B) No money belonging to the township shall be paid out, except upon an order sign personally signed by at least two of the township trustees, and countersigned by the township clerk.

Sec. 517.15. ~~The A~~ board of township trustees may ~~receive by gift, devise, bequest, or otherwise, any money, securities, or other property, in trust, as a permanent fund to be held and invested by the board and its successors in office, the income therefrom to be used and expended under its direction, in create a permanent cemetery endowment fund for the purpose of maintaining, improving, and beautifying township cemeteries and burial lots in township cemeteries. The fund shall consist of money arising from the following sources:~~

(A) Gifts, devises, or bequests received for the purpose of maintaining, improving, or beautifying township cemeteries;

(B) Charges added to the price regularly charged for burial lots for the purpose of maintaining, improving, or beautifying township cemeteries;

(C) Contributions of money from the township general fund;

(D) An individual agreement with the purchaser of a burial lot providing that a part of the purchase price is to be applied to the purpose of maintaining, improving, or beautifying any burial lot designated and named by the purchaser;

(E) Individual gifts, devises, or bequests made for the ~~care~~ maintenance, improvement, and ~~beautifying~~ beautification of any burial lot designated and named by the person making such the gift, devise, or bequest, ~~in any township cemetery over which such board has jurisdiction.~~

Sec. 5543.10. (A) The county engineer, upon the order of the board of county commissioners or board of township trustees, shall construct sidewalks, curbs, or gutters of suitable materials, along or connecting the public highways, outside any municipal corporation, upon the petition of a majority of the abutting property owners, ~~and the~~. The expense of the construction of ~~such~~ sidewalks these improvements may be paid by the county or township, or by the county or township and abutting property owners in such proportion as determined by the board of county commissioners or board of township trustees. The board of county commissioners or board of township trustees may assess part or all of the cost of ~~such~~ sidewalks these improvements against the abutting property owners, in proportion to benefits accruing to ~~such~~ their property.

The board of county commissioners or board of township trustees ~~may~~, by unanimous vote, may order the construction, repair, or maintenance of sidewalks, curbs, and gutters along or connecting the public highways, outside a municipal corporation, without a petition ~~therefor for that construction, repair, or maintenance~~, and may assess none, all, or any part of the cost against abutting property owners, provided that notice is given by publication for three successive weeks in a newspaper of general circulation within the county, stating the intention of the board of county commissioners or board of township trustees to construct, repair, or maintain ~~such sidewalks, the specified improvements~~ and fixing a date for a hearing on ~~the improvement them~~. As part of ~~these~~ a sidewalk ~~improvements improvement~~, the board may include the repair or reconstruction of a driveway within the sidewalk easement. As part of a curb improvement, the board may include construction or repair of a driveway apron.

Notice to all abutting property owners shall be given by two publications in a newspaper of general circulation in ~~such the~~ county, at least ten days prior to the date fixed in the notice for the making of ~~such~~ assessments. ~~Such The~~ The notice shall state the time and place when abutting property owners will be given an opportunity to be heard with reference to assessments, ~~and the~~. The board of county commissioners or board of township trustees shall determine whether ~~such~~ assessments shall be paid in one or more installments.

(B) The county engineer may trim or remove any and all trees, shrubs, and other vegetation growing in or encroaching onto the right-of-way of the easement of a public sidewalk along or connecting the public highways and maintained by the county, and the board of township trustees may trim or remove any and all trees, shrubs, and other vegetation growing in or encroaching onto the right-of-way of the easement of a public sidewalk along or connecting the public highways and maintained by the township, as is necessary in the engineer's or board's judgment to facilitate the right of the public to improvement and maintenance of, and uninterrupted travel on, public sidewalks in the county or township.

Sec. 5571.14. ~~Whenever any fencee (A) A board of township trustees or township highway superintendent may determine that an object bounding any public highway, township road and located wholly or in part on the land belonging to such highway, in any way the road interferes with snow or ice removal from, the maintenance of, or the proper grading, draining, or dragging of such highway the road, or causes the drifting of snow on the road, or in any other manner obstructs or endangers the public travel of such~~

highway, the road. The board of township trustees or superintendent then may declare such fencee the object to be a public nuisance and order the owner, agent, or occupant of the lands land on or bordering upon which such fencee the object is maintained, to remove it from such highway within thirty days. If such that person refuses or neglects to comply with their the order, the board or superintendent shall have the fencee object removed, and the. The expense incurred in that removal shall be certified to the county auditor and entered on the tax duplicate against such that land, to be collected in the same manner as other taxes.

(B)(1) The authority granted in this section is in addition to the authority granted in section 5543.14 of the Revised Code to remove vegetation and the authority granted in section 5547.03 of the Revised Code to remove objects or structures constituting obstructions.

(2) The authority granted in this section applies to land belonging to a township road whether owned in fee simple or by easement.

(3) Objects that may be declared to be a public nuisance under this section include a fence, post, pole, athletic or recreational apparatus, rock, or berm, any vegetation, or any other object identified by the board or superintendent as interfering with or obstructing the township road under division (A) of this section.

(C) The authority granted in this section does not apply to an object that is lawfully entitled to be maintained on land belonging to a township road pursuant to a franchise or other grant of public authority.

Sec. 5571.16. The board of township trustees, by resolution, may require any person to obtain a permit before installing a driveway culvert or making any excavation in a public township highway or highway right-of-way within its jurisdiction, except an excavation to repair, rehabilitate, or replace a pole already installed for the purpose of providing electric or telecommunications service. The board may, as a condition to the granting of such the permit, may do any of the following:

(A) Require the applicant to submit plans indicating the location, size, type, and duration of the culvert or excavation contemplated;

(B) Specify methods of excavation, refilling, and resurfacing to be followed;

(C) Require the use of such warning devices as it deems considers necessary to protect travelers on the highway;

(D) Require the applicant to indemnify the township against liability or damage as the result of such the installation of the culvert or as a result of the excavation;

(E) Require the applicant to post a deposit or bond, with sureties to the

satisfaction of the board, conditioned upon the performance of all conditions ~~to such in the~~ permit.

Applications for permits under this section shall be made to the township clerk upon forms to be furnished by the board. ~~Such applications~~ Applications, including, but not limited to, a single application for an excavation project to install six or more poles for the purpose of providing electric or telecommunications service or to install a pole associated with underground electric or telecommunications service, shall be accompanied by a fee of fifty dollars per application, which fee shall be returned to the applicant if the application is denied. Except as otherwise provided in this section, no application or fee shall be required for an excavation project to install five or fewer poles for the purpose of providing electric or telecommunications service, but the person making that excavation shall provide verifiable notice of the excavation to the township clerk at least three business days prior to the date of the excavation.

No person shall install a driveway culvert or make an excavation in any township highway or highway right-of-way in violation of any resolution adopted pursuant to this section; except that, in the case of an emergency requiring immediate action to protect the public health, safety, and welfare, an excavation may be made without first obtaining a permit, if ~~such an~~ application is made at the earliest possible opportunity.

As used in this section, "person" has the same meaning as in section 1.59 of the Revised Code, and "right-of-way" has the same meaning as in division (UU)(2) of section 4511.01 of the Revised Code.

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

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

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

A subdivision that participates in a risk-sharing pool, by which governments pool risks and funds and share in the costs of losses, shall not

establish a reserve balance account to provide self-insurance for the subdivision.

~~A taxing authority of a subdivision shall not have more than three reserve balance accounts at any time.~~ Not more than one reserve balance account may be established for each of the purposes permitted under divisions (A)(2) and (3) of this section. Money to the credit of a reserve balance account may be expended only for the purpose for which the account was established.

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

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

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

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

(B) A taxing authority of a subdivision, by resolution or ordinance, may establish a special revenue fund for the purpose of accumulating resources for the payment of accumulated sick leave and vacation leave, and for payments in lieu of taking compensatory time off, upon the termination of

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

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

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

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

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

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

Sec. 5705.19. This section does not apply to school districts or county school financing districts.

The taxing authority of any subdivision at any time and in any year, by vote of two-thirds of all the members of the taxing authority, may declare by resolution and certify the resolution to the board of elections not less than seventy-five days before the election upon which it will be voted that the amount of taxes that may be raised within the ten-mill limitation will be insufficient to provide for the necessary requirements of the subdivision and that it is necessary to levy a tax in excess of that limitation for any of the following purposes:

- (A) For current expenses of the subdivision, except that the total levy for current expenses of a detention facility district or district organized under section 2151.65 of the Revised Code shall not exceed two mills and that the total levy for current expenses of a combined district organized under sections 2152.41 and 2151.65 of the Revised Code shall not exceed four mills;
- (B) For the payment of debt charges on certain described bonds, notes, or certificates of indebtedness of the subdivision issued subsequent to January 1, 1925;
- (C) For the debt charges on all bonds, notes, and certificates of indebtedness issued and authorized to be issued prior to January 1, 1925;
- (D) For a public library of, or supported by, the subdivision under whatever law organized or authorized to be supported;
- (E) For a municipal university, not to exceed two mills over the limitation of one mill prescribed in section 3349.13 of the Revised Code;
- (F) For the construction or acquisition of any specific permanent improvement or class of improvements that the taxing authority of the subdivision may include in a single bond issue;
- (G) For the general construction, reconstruction, resurfacing, and repair of streets, roads, and bridges in municipal corporations, counties, or townships;
- (H) For parks and recreational purposes;
- (I) For the purpose of providing and maintaining fire apparatus, appliances, buildings, or sites therefor, or sources of water supply and materials therefor, or the establishment and maintenance of lines of fire alarm telegraph, or the payment of permanent, part-time, or volunteer firefighters or firefighting companies to operate the same, including the

payment of the firefighter employers' contribution required under section 742.34 of the Revised Code, or the purchase of ambulance equipment, or the provision of ambulance, paramedic, or other emergency medical services operated by a fire department or firefighting company;

(J) For the purpose of providing and maintaining motor vehicles, communications, and other equipment used directly in the operation of a police department, or the payment of salaries of permanent police personnel, including the payment of the police officer employers' contribution required under section 742.33 of the Revised Code, or the payment of the costs incurred by townships as a result of contracts made with other political subdivisions in order to obtain police protection, or the provision of ambulance or emergency medical services operated by a police department;

(K) For the maintenance and operation of a county home or detention facility;

(L) For community mental retardation and developmental disabilities programs and services pursuant to Chapter 5126. of the Revised Code, except that the procedure for such levies shall be as provided in section 5705.222 of the Revised Code;

(M) For regional planning;

(N) For a county's share of the cost of maintaining and operating schools, district detention facilities, forestry camps, or other facilities, or any combination thereof, established under section 2152.41 or 2151.65 of the Revised Code or both of those sections;

(O) For providing for flood defense, providing and maintaining a flood wall or pumps, and other purposes to prevent floods;

(P) For maintaining and operating sewage disposal plants and facilities;

(Q) For the purpose of purchasing, acquiring, constructing, enlarging, improving, equipping, repairing, maintaining, or operating, or any combination of the foregoing, a county transit system pursuant to sections 306.01 to 306.13 of the Revised Code, or of making any payment to a board of county commissioners operating a transit system or a county transit board pursuant to section 306.06 of the Revised Code;

(R) For the subdivision's share of the cost of acquiring or constructing any schools, forestry camps, detention facilities, or other facilities, or any combination thereof, under section 2152.41 or 2151.65 of the Revised Code or both of those sections;

(S) For the prevention, control, and abatement of air pollution;

(T) For maintaining and operating cemeteries;

(U) For providing ambulance service, emergency medical service, or both;

(V) For providing for the collection and disposal of garbage or refuse, including yard waste;

(W) For the payment of the police officer employers' contribution or the firefighter employers' contribution required under sections 742.33 and 742.34 of the Revised Code;

(X) For the construction and maintenance of a drainage improvement pursuant to section 6131.52 of the Revised Code;

(Y) For providing or maintaining senior citizens services or facilities as authorized by section 307.694, 307.85, 505.70, or 505.706 or division (EE) of section 717.01 of the Revised Code;

(Z) For the provision and maintenance of zoological park services and facilities as authorized under section 307.76 of the Revised Code;

(AA) For the maintenance and operation of a free public museum of art, science, or history;

(BB) For the establishment and operation of a 9-1-1 system, as defined in section 4931.40 of the Revised Code;

(CC) For the purpose of acquiring, rehabilitating, or developing rail property or rail service. As used in this division, "rail property" and "rail service" have the same meanings as in section 4981.01 of the Revised Code. This division applies only to a county, township, or municipal corporation.

(DD) For the purpose of acquiring property for, constructing, operating, and maintaining community centers as provided for in section 755.16 of the Revised Code;

(EE) For the creation and operation of an office or joint office of economic development, for any economic development purpose of the office, and to otherwise provide for the establishment and operation of a program of economic development pursuant to sections 307.07 and 307.64 of the Revised Code;

(FF) For the purpose of acquiring, establishing, constructing, improving, equipping, maintaining, or operating, or any combination of the foregoing, a township airport, landing field, or other air navigation facility pursuant to section 505.15 of the Revised Code;

(GG) For the payment of costs incurred by a township as a result of a contract made with a county pursuant to section 505.263 of the Revised Code in order to pay all or any part of the cost of constructing, maintaining, repairing, or operating a water supply improvement;

(HH) For a board of township trustees to acquire, other than by appropriation, an ownership interest in land, water, or wetlands, or to restore or maintain land, water, or wetlands in which the board has an ownership interest, not for purposes of recreation, but for the purposes of protecting

and preserving the natural, scenic, open, or wooded condition of the land, water, or wetlands against modification or encroachment resulting from occupation, development, or other use, which may be styled as protecting or preserving "greenspace" in the resolution, notice of election, or ballot form;

(II) For the support by a county of a crime victim assistance program that is provided and maintained by a county agency or a private, nonprofit corporation or association under section 307.62 of the Revised Code;

(JJ) For any or all of the purposes set forth in divisions (I) and (J) of this section. This division applies only to a township.

(KK) For a countywide public safety communications system under section 307.63 of the Revised Code. This division applies only to counties.

(LL) For the support by a county of criminal justice services under section 307.45 of the Revised Code;

(MM) For the purpose of maintaining and operating a jail or other detention facility as defined in section 2921.01 of the Revised Code;

(NN) For purchasing, maintaining, or improving, or any combination of the foregoing, real estate on which to hold agricultural fairs. This division applies only to a county.

(OO) For constructing, rehabilitating, repairing, or maintaining sidewalks, walkways, trails, bicycle pathways, or similar improvements, or acquiring ownership interests in land necessary for the foregoing improvements;

(PP) For both of the purposes set forth in divisions (G) and (OO) of this section.

(QQ) For both of the purposes set forth in divisions (H) and (HH) of this section. This division applies only to a township.

(RR) For the legislative authority of a municipal corporation, board of county commissioners of a county, or board of township trustees of a township to acquire agricultural easements, as defined in section 5301.67 of the Revised Code, and to supervise and enforce the easements.

(SS) For both of the purposes set forth in divisions (BB) and (KK) of this section. This division applies only to a county.

The resolution shall be confined to the purpose or purposes described in one division of this section, to which the revenue derived therefrom shall be applied. The existence in any other division of this section of authority to levy a tax for any part or all of the same purpose or purposes does not preclude the use of such revenues for any part of the purpose or purposes of the division under which the resolution is adopted.

The resolution shall specify the amount of the increase in rate that it is necessary to levy, the purpose of that increase in rate, and the number of

years during which the increase in rate shall be in effect, which may or may not include a levy upon the duplicate of the current year. The number of years may be any number not exceeding five, except as follows:

(1) When the additional rate is for the payment of debt charges, the increased rate shall be for the life of the indebtedness.

(2) When the additional rate is for any of the following, the increased rate shall be for a continuing period of time:

(a) For the current expenses for a detention facility district, a district organized under section 2151.65 of the Revised Code, or a combined district organized under sections 2152.41 and 2151.65 of the Revised Code;

(b) For providing a county's share of the cost of maintaining and operating schools, district detention facilities, forestry camps, or other facilities, or any combination thereof, established under section 2152.41 or 2151.65 of the Revised Code or under both of those sections.

(3) When the additional rate is for any either of the following, the increased rate may be for a continuing period of time:

(a) For the purposes set forth in division (I), (J), (U), or (KK) of this section;

(b) For the maintenance and operation of a joint recreation district;

~~(e) A levy imposed by a township for the purposes set forth in division (G) of this section.~~

(4) When the increase is for the purpose or purposes set forth in division (D), (G), (H), (CC), or (PP) of this section, the tax levy may be for any specified number of years or for a continuing period of time, as set forth in the resolution.

(5) When the additional rate is for the purpose described in division (Z) of this section, the increased rate shall be for any number of years not exceeding ten.

A levy for one of the purposes set forth in division (G), (I), (J), or (U) of this section may be reduced pursuant to section 5705.261 or 5705.31 of the Revised Code. A levy for one of the purposes set forth in division (G), (I), (J), or (U) of this section may also be terminated or permanently reduced by the taxing authority if it adopts a resolution stating that the continuance of the levy is unnecessary and the levy shall be terminated or that the millage is excessive and the levy shall be decreased by a designated amount.

A resolution of a detention facility district, a district organized under section 2151.65 of the Revised Code, or a combined district organized under both sections 2152.41 and 2151.65 of the Revised Code may include both current expenses and other purposes, provided that the resolution shall apportion the annual rate of levy between the current expenses and the other

purpose or purposes. The apportionment need not be the same for each year of the levy, but the respective portions of the rate actually levied each year for the current expenses and the other purpose or purposes shall be limited by the apportionment.

Whenever a board of county commissioners, acting either as the taxing authority of its county or as the taxing authority of a sewer district or subdistrict created under Chapter 6117. of the Revised Code, by resolution declares it necessary to levy a tax in excess of the ten-mill limitation for the purpose of constructing, improving, or extending sewage disposal plants or sewage systems, the tax may be in effect for any number of years not exceeding twenty, and the proceeds of the tax, notwithstanding the general provisions of this section, may be used to pay debt charges on any obligations issued and outstanding on behalf of the subdivision for the purposes enumerated in this paragraph, provided that any such obligations have been specifically described in the resolution.

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

When the electors of a subdivision have approved a tax levy under this section, the taxing authority of the subdivision may anticipate a fraction of the proceeds of the levy and issue anticipation notes in accordance with section 5705.191 or 5705.193 of the Revised Code.

SECTION 2. That existing sections 124.23, 124.27, 133.01, 505.10, 505.82, 505.87, 507.11, 517.15, 5543.10, 5571.14, 5571.16, 5705.13, and 5705.19 and sections 517.16, 517.17, and 517.18 of the Revised Code are hereby repealed.

Speaker _____ of the House of Representatives.

President _____ of the Senate.

Passed _____, 20____

Approved _____, 20____

Governor.

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

Director, Legislative Service Commission.

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

Secretary of State.

File No. _____ Effective Date _____