

# As Passed by the House

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**REPRESENTATIVES Seitz, Schmidt, Raga, Brinkman, Hagan, Faber, Collier,  
Carano, Seaver, Schaffer, Lendrum, Fessler, Grendell, Blasdel, Schneider,  
Roman, Sferra, Hughes, Setzer, Distel, Flowers, Wolpert, Niehaus, Calvert,  
Webster, Allen, Otterman, Gilb, Manning, Olman, Clancy, Damschroder, Latta,  
Womer Benjamin, Sulzer, Reidelbach, Kearns, Willamowski, Latell, Cates**

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## A BILL

To amend sections 124.23, 124.27, 133.01, 505.10, 1  
505.82, 505.87, 507.11, 517.15, 5543.10, 5571.14, 2  
5571.16, 5705.13, and 5705.19, to enact section 3  
505.401, and to repeal sections 517.16, 517.17, and 4  
517.18 of the Revised Code to authorize taxing 5  
authorities to create multiple reserve balance 6  
accounts for rainy day funds; to permit political 7  
subdivisions to levy a tax in excess of the 8  
ten-mill limitation for parks and recreational 9  
purposes and to permit a township to levy such a 10  
tax on a permanent continuous basis; to expand the 11  
authority of townships pertaining to the permanent 12  
endowment fund for their cemeteries; to authorize 13  
townships to sell real property under certain 14  
circumstances without a public auction or 15  
competitive bidding; to authorize townships to 16  
declare a road obstruction to be a nuisance and to 17  
order its removal; to permit counties and townships 18  
to provide curbs, including driveway aprons, and 19  
gutters along public highways; to permit a board of 20  
township trustees to require a permit for the 21

installation of a driveway culvert; to permit a 22  
board of township trustees to declare an emergency 23  
for up to six months in order to remove, among 24  
other things, snow and ice from private roads; to 25  
permit notice by posting and photograph in certain 26  
township nuisance abatement actions; to permit 27  
authorized township officers and employees to incur 28  
obligations of up to \$2500 without prior approval; 29  
to make changes in the residency requirements for 30  
employees in the classified civil service; and to 31  
authorize township fire districts to issue bonds in 32  
accordance with the Uniform Public Securities Law. 33

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

**Section 1.** That sections 124.23, 124.27, 133.01, 505.10, 34  
505.82, 505.87, 507.11, 517.15, 5543.10, 5571.14, 5571.16, 35  
5705.13, and 5705.19 be amended and section 505.401 of the Revised 36  
Code be enacted to read as follows: 37

**Sec. 124.23.** (A) All applicants for positions and places in 38  
the classified service shall be subject to examination, except for 39  
applicants for positions as professional or certified service and 40  
paraprofessional employees of county boards of mental retardation 41  
and developmental disabilities, who shall be hired in the manner 42  
provided in section 124.241 of the Revised Code. 43

(B) Any examination administered under this section shall be 44  
public, and open to all citizens of the United States and those 45  
persons who have legally declared their intentions of becoming 46  
United States citizens, within certain limitations to be 47  
determined by the director of administrative services, as to 48  
citizenship, ~~residence~~, age, experience, education, health, habit, 49

and moral character; provided any soldier, sailor, marine, coast 50  
guarder, member of the auxiliary corps as established by congress, 51  
member of the army nurse corps or navy nurse corps, or red cross 52  
nurse who has served in the army, navy, or hospital service of the 53  
United States, and such other military service as is designated by 54  
congress, including World War I, World War II, or during the 55  
period beginning May 1, 1949, and lasting so long as the armed 56  
forces of the United States are engaged in armed conflict or 57  
occupation duty, or the selective service or similar conscriptive 58  
acts are in effect in the United States, whichever is the later 59  
date, who has been honorably discharged therefrom or transferred 60  
to the reserve with evidence of satisfactory service, and is a 61  
resident of Ohio, may file with the director of administrative 62  
services a certificate of service or honorable discharge, 63  
whereupon the person shall receive additional credit of twenty per 64  
cent of the person's total grade given in the regular examination 65  
in which the person receives a passing grade. Such examination may 66  
include an evaluation of such factors as education, training, 67  
capacity, knowledge, manual dexterity, and physical or 68  
psychological fitness. Examinations shall consist of one or more 69  
tests in any combination. Tests may be written, oral, physical, 70  
demonstration of skill, or an evaluation of training and 71  
experiences and shall be designed to fairly test the relative 72  
capacity of the persons examined to discharge the particular 73  
duties of the position for which appointment is sought. Where 74  
minimum or maximum requirements are established for any 75  
examination they shall be specified in the examination 76  
announcement. 77

The director of administrative services shall have control of 78  
all examinations, except as otherwise provided in sections 124.01 79  
to 124.64 of the Revised Code. No questions in any examination 80  
shall relate to political or religious opinions or affiliations. 81  
No credit for seniority, efficiency, or any other reason shall be 82

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 115  
may certify less than ten names if ten names are not available. 116  
When less than ten names are certified to an appointing authority, 117  
appointment from that list shall not be mandatory. When a position 118  
in the classified service in the department of mental health or 119  
the department of mental retardation and developmental 120  
disabilities is to be filled, the director of administrative 121  
services shall make such certification to the appointing authority 122  
within seven working days of the date the eligible list is 123  
requested. 124

(B) The appointing authority shall notify the director of 125  
such position to be filled, and the appointing authority shall 126  
fill such position by appointment of one of the ten persons 127  
certified by the director. If more than one position is to be 128  
filled, the director of administrative services may certify a 129  
group of names from the eligible list and the appointing authority 130  
shall appoint in the following manner: Beginning at the top of the 131  
list, each time a selection is made it must be from one of the 132  
first ten candidates remaining on the list who is willing to 133  
accept consideration for the position. If an eligible list becomes 134  
exhausted, and until a new list can be created, or when no 135  
eligible list for such position exists, names may be certified 136  
from eligible lists most appropriate for the group or class in 137  
which the position to be filled is classified. A person certified 138  
from an eligible list more than three times to the same appointing 139  
authority for the same or similar positions, may be omitted from 140  
future certification to such appointing authority, provided that 141  
certification for a temporary appointment shall not be counted as 142  
one of such certifications. Every soldier, sailor, marine, coast 143  
guarder, member of the auxiliary corps as established by congress, 144  
member of the army nurse corps, or navy nurse corps, or red cross 145  
nurse who has served in the army, navy, or hospital service of the 146  
United States, and such other military service as is designated by 147

congress in the war with Spain, including the Philippine 148  
insurrection and the Chinese relief expedition, or from April 21, 149  
1898, to July 4, 1902, World War I, World War II, or during the 150  
period beginning May 1, 1949, and lasting so long as the armed 151  
forces of the United States are engaged in armed conflict or 152  
occupation duty, or the selective service or similar conscriptive 153  
acts are in effect in the United States, whichever is the later 154  
date, who has been honorably discharged or separated under 155  
honorable conditions therefrom, who is a resident of this state, 156  
and whose name is on the eligible list for a position, shall be 157  
entitled to preference in original appointments to any such 158  
competitive position in the civil service of the state and the 159  
civil divisions thereof, over all persons eligible for such 160  
appointments and standing on the list therefor, with a rating 161  
equal to that of each such person. Appointments to all positions 162  
in the classified service, that are not filled by promotion, 163  
transfer, or reduction, as provided in sections 124.01 to 124.64 164  
of the Revised Code and the rules of the director prescribed under 165  
those sections, shall be made only from those persons whose names 166  
are certified to the appointing authority, and no employment, 167  
except as provided in those sections, shall be otherwise given in 168  
the classified service of this state or any political subdivision 169  
of the state. 170

(C) All original and promotional appointments, including 171  
provisional appointments made pursuant to section 124.30 of the 172  
Revised Code, shall be for a probationary period, not less than 173  
sixty days nor more than one year, to be fixed by the rules of the 174  
director, except as provided in section 124.231 of the Revised 175  
Code, or except original appointments to a police department as a 176  
police officer, or to a fire department as a firefighter which 177  
shall be for a probationary period of one year, and no appointment 178  
or promotion is final until the appointee has satisfactorily 179

served the probationary period. Service as a provisional employee 180  
in the same or similar class shall be included in the probationary 181  
period. If the service of the probationary employee is 182  
unsatisfactory, the employee may be removed or reduced at any time 183  
during the probationary period. If the appointing authority's 184  
decision is to remove the appointee, the appointing authority's 185  
communication to the director shall indicate the reason for that 186  
decision. A probationary employee duly removed or reduced in 187  
position for unsatisfactory service does not have the right to 188  
appeal the removal or reduction under section 124.34 of the 189  
Revised Code. 190

~~Any person appointed to a position in the classified service 191  
under sections 124.01 to 124.64 of the Revised Code, except 192  
temporary and exceptional appointments, shall be or become 193  
forthwith a resident of the state. 194~~

**Sec. 133.01.** As used in this chapter, in sections 9.95, 9.96, 195  
and 2151.655 of the Revised Code, in other sections of the Revised 196  
Code that make reference to this chapter unless the context does 197  
not permit, and in related proceedings, unless otherwise expressly 198  
provided: 199

(A) "Acquisition" as applied to real or personal property 200  
includes, among other forms of acquisition, acquisition by 201  
exercise of a purchase option, and acquisition of interests in 202  
property, including, without limitation, easements and 203  
rights-of-way, and leasehold and other lease interests initially 204  
extending or extendable for a period of at least sixty months. 205

(B) "Anticipatory securities" means securities, including 206  
notes, issued in anticipation of the issuance of other securities. 207

(C) "Board of elections" means the county board of elections 208  
of the county in which the subdivision is located. If the 209  
subdivision is located in more than one county, "board of 210

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.

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(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.

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(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.

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

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(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

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generally has the duties and functions provided in the Revised Code for a county auditor. 243  
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(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. 245  
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(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. 260  
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(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. 264  
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(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, 271  
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payment, and servicing of securities, including, without 275  
limitation, costs and expenses for or relating to publication and 276  
printing, postage, delivery, preliminary and final official 277  
statements, offering circulars, and informational statements, 278  
travel and transportation, underwriters, placement agents, 279  
investment bankers, paying agents, registrars, authenticating 280  
agents, remarketing agents, custodians, clearing agencies or 281  
corporations, securities depositories, financial advisory 282  
services, certifications, audits, federal or state regulatory 283  
agencies, accounting and computation services, legal services and 284  
obtaining approving legal opinions and other legal opinions, 285  
credit ratings, redemption premiums, and credit enhancement 286  
facilities. Financing costs may be paid from any moneys available 287  
for the purpose, including, unless otherwise provided in the 288  
proceedings, from the proceeds of the securities to which they 289  
relate and, as to future financing costs, from the same sources 290  
from which debt charges on the securities are paid and as though 291  
debt charges. 292

(L) "Fiscal officer" means the following, or, in the case of 293  
absence or vacancy in the office, a deputy or assistant authorized 294  
by law or charter to act in the place of the named officer, or if 295  
there is no such authorization then the deputy or assistant 296  
authorized by legislation to act in the place of the named officer 297  
for purposes of this chapter, in the case of the following 298  
subdivisions: 299

(1) A county, the county auditor; 300

(2) A municipal corporation, the city auditor or village 301  
clerk or clerk-treasurer, or the officer who, by virtue of a 302  
charter, has the duties and functions provided in the Revised Code 303  
for the city auditor or village clerk or clerk-treasurer; 304

(3) A school district, the treasurer of the board of 305  
education; 306

(4) A regional water and sewer district, the secretary of the board of trustees;	307 308
(5) A joint township hospital district, the treasurer of the district;	309 310
(6) A joint ambulance district, the clerk of the board of trustees;	311 312
(7) A joint recreation district, the person designated pursuant to section 755.15 of the Revised Code;	313 314
(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;	315 316 317 318 319
(9) A township, <u>a fire district organized under division (C) of section 505.37 of the Revised Code</u> , or a township police district, the clerk of the township;	320 321 322
(10) A joint fire district, the clerk of the board of trustees of that district;	323 324
(11) A regional or county library district, the person responsible for the financial affairs of that district;	325 326
(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;	327 328 329
(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;	330 331 332
(14) A fire and ambulance district, the person appointed as fiscal officer under division (B) of section 505.375 of the Revised Code;	333 334 335

(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 397  
of revenues, may be issued or for which special assessments may be 398  
levied by a single ordinance or resolution. "One purpose" 399  
includes, but is not limited to, in any case any off-street 400  
parking facilities relating to another permanent improvement, and: 401

(1) Any number of roads, highways, streets, bridges, 402  
sidewalks, and viaducts; 403

(2) Any number of off-street parking facilities; 404

(3) In the case of a county, any number of permanent 405  
improvements for courthouse, jail, county offices, and other 406  
county buildings, and related facilities; 407

(4) In the case of a school district, any number of 408  
facilities and buildings for school district purposes, and related 409  
facilities. 410

(AA) "Outstanding," referring to securities, means securities 411  
that have been issued, delivered, and paid for, except any of the 412  
following: 413

(1) Securities canceled upon surrender, exchange, or 414  
transfer, or upon payment or redemption; 415

(2) Securities in replacement of which or in exchange for 416  
which other securities have been issued; 417

(3) Securities for the payment, or redemption or purchase for 418  
cancellation prior to maturity, of which sufficient moneys or 419  
investments, in accordance with the applicable legislation or 420  
other proceedings or any applicable law, by mandatory sinking fund 421  
redemption requirements, mandatory sinking fund requirements, or 422  
otherwise, have been deposited, and credited for the purpose in a 423  
bond retirement fund or with a trustee or paying or escrow agent, 424  
whether at or prior to their maturity or redemption, and, in the 425  
case of securities to be redeemed prior to their stated maturity, 426

notice of redemption has been given or satisfactory arrangements 427  
have been made for giving notice of that redemption, or waiver of 428  
that notice by or on behalf of the affected security holders has 429  
been filed with the subdivision or its agent for the purpose. 430

(BB) "Paying agent" means the one or more banks, trust 431  
companies, or other financial institutions or qualified persons, 432  
including an appropriate office or officer of the subdivision, 433  
designated as a paying agent or place of payment of debt charges 434  
on the particular securities. 435

(CC) "Permanent improvement" or "improvement" means any 436  
property, asset, or improvement certified by the fiscal officer, 437  
which certification is conclusive, as having an estimated life or 438  
period of usefulness of five years or more, and includes, but is 439  
not limited to, real estate, buildings, and personal property and 440  
interests in real estate, buildings, and personal property, 441  
equipment, furnishings, and site improvements, and reconstruction, 442  
rehabilitation, renovation, installation, improvement, 443  
enlargement, and extension of property, assets, or improvements so 444  
certified as having an estimated life or period of usefulness of 445  
five years or more. The acquisition of all the stock ownership of 446  
a corporation is the acquisition of a permanent improvement to the 447  
extent that the value of that stock is represented by permanent 448  
improvements. A permanent improvement for parking, highway, road, 449  
and street purposes includes resurfacing, but does not include 450  
ordinary repair. 451

(DD) "Person" has the same meaning as in section 1.59 of the 452  
Revised Code and also includes any federal, state, interstate, 453  
regional, or local governmental agency, any subdivision, and any 454  
combination of those persons. 455

(EE) "Proceedings" means the legislation, certifications, 456  
notices, orders, sale proceedings, trust agreement or indenture, 457  
mortgage, lease, lease-purchase agreement, assignment, credit 458

enhancement facility agreements, and other agreements, 459  
instruments, and documents, as amended and supplemented, and any 460  
election proceedings, authorizing, or providing for the terms and 461  
conditions applicable to, or providing for the security or sale or 462  
award of, public obligations, and includes the provisions set 463  
forth or incorporated in those public obligations and proceedings. 464

(FF) "Public issuer" means any of the following that is 465  
authorized by law to issue securities or enter into public 466  
obligations: 467

(1) The state, including an agency, commission, officer, 468  
institution, board, authority, or other instrumentality of the 469  
state; 470

(2) A taxing authority, subdivision, district, or other local 471  
public or governmental entity, and any combination or consortium, 472  
or public division, district, commission, authority, department, 473  
board, officer, or institution, thereof; 474

(3) Any other body corporate and politic, or other public 475  
entity. 476

(GG) "Public obligations" means both of the following: 477

(1) Securities; 478

(2) Obligations of a public issuer to make payments under 479  
installment sale, lease, lease purchase, or similar agreements, 480  
which obligations bear interest or interest equivalent. 481

(HH) "Refund" means to fund and retire outstanding 482  
securities, including advance refunding with or without payment or 483  
redemption prior to maturity. 484

(II) "Register" means the books kept and maintained by the 485  
registrar for registration, exchange, and transfer of registered 486  
securities. 487

(JJ) "Registrar" means the person responsible for keeping the 488



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

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than those to be derived under leases and agreements then in effect, shall be confirmed by the taxing authority. 521  
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(MM) "Subdivision" means any of the following: 523

(1) A county, including a county that has adopted a charter under Article X, Ohio Constitution; 524  
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(2) A municipal corporation, including a municipal corporation that has adopted a charter under Article XVIII, Ohio Constitution; 526  
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(3) A school district; 529

(4) A regional water and sewer district organized under Chapter 6119. of the Revised Code; 530  
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(5) A joint township hospital district organized under section 513.07 of the Revised Code; 532  
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(6) A joint ambulance district organized under section 505.71 of the Revised Code; 534  
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(7) A joint recreation district organized under division (C) of section 755.14 of the Revised Code; 536  
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(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; 538  
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(9) A township police district organized under section 505.48 of the Revised Code; 542  
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(10) A township; 544

(11) A joint fire district organized under section 505.371 of the Revised Code; 545  
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(12) A county library district created under section 3375.19 or a regional library district created under section 3375.28 of the Revised Code; 547  
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(13) A joint solid waste management district organized under section 343.01 or 343.012 of the Revised Code;	550 551
(14) A joint emergency medical services district organized under section 307.052 of the Revised Code;	552 553
(15) A fire and ambulance district organized under section 505.375 of the Revised Code;	554 555
(16) <u>A fire district organized under division (C) of section 505.37 of the Revised Code;</u>	556 557
<u>(17)</u> 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.	558 559 560
(NN) "Taxing authority" means in the case of the following subdivisions:	561 562
(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;	563 564 565 566 567 568
(2) A municipal corporation, the legislative authority;	569
(3) A school district, the board of education;	570
(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;	571 572 573 574
(5) A joint township hospital district, the joint township hospital board;	575 576
(6) A detention facility district or a district organized under section 2151.65 of the Revised Code, a combined district	577 578

organized under sections 2152.41 and 2151.65 of the Revised Code, 579  
or a joint emergency medical services district, the joint board of 580  
county commissioners; 581

(7) A township, a fire district organized under division (C) 582  
of section 505.37 of the Revised Code, or a township police 583  
district, the board of township trustees; 584

(8) A joint solid waste management district organized under 585  
section 343.01 or 343.012 of the Revised Code, the board of 586  
directors of the district; 587

(9) A subdivision described in division (MM)~~(16)~~(17) of this 588  
section, the legislative or governing body or official. 589

(OO) "Tax limitation" means the "ten-mill limitation" as 590  
defined in section 5705.02 of the Revised Code without diminution 591  
by reason of section 5705.313 of the Revised Code or otherwise, 592  
or, in the case of a municipal corporation or county with a 593  
different charter limitation on property taxes levied to pay debt 594  
charges on unvoted securities, that charter limitation. Those 595  
limitations shall be respectively referred to as the "ten-mill 596  
limitation" and the "charter tax limitation." 597

(PP) "Tax valuation" means the aggregate of the valuations of 598  
property subject to ad valorem property taxation by the 599  
subdivision on the real property, personal property, and public 600  
utility property tax lists and duplicates most recently certified 601  
for collection, and shall be calculated without deductions of the 602  
valuations of otherwise taxable property exempt in whole or in 603  
part from taxation by reason of exemptions of certain amounts of 604  
taxable value under division (C) of section 5709.01 or section 605  
323.152 of the Revised Code, or similar laws now or in the future 606  
in effect. 607

(QQ) "Year" means the calendar year. 608

(RR) "Interest rate hedge" means any arrangement by which 609

either:

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(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;

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

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(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.

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(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.

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**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~~ obsolete, or ~~are 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 accordance with one of the following:

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(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

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dollars, the sale shall be by public auction, and the board shall 640  
publish notice of the time, place, and manner of the sale once a 641  
week for three weeks in a newspaper published, or of general 642  
circulation, in the township, the last of those publications to be 643  
at least five days before the date of sale, and shall post a 644  
typewritten or printed notice of the time, place, and manner of 645  
the sale in the office of the board for at least ten days prior to 646  
the sale. 647

(2) If the fair market value of property to be sold is, in 648  
the opinion of the board, two thousand five hundred dollars or 649  
less, the board may sell the property by private sale, without 650  
advertisement or public notification. 651

(3) If the board finds, by resolution, that the township has 652  
motor vehicles, road machinery, equipment, or tools which are not 653  
needed, or are unfit for public use, and the board wishes to sell 654  
the motor vehicles, road machinery, equipment, or tools to the 655  
person or firm from which it proposes to purchase other motor 656  
vehicles, road machinery, equipment, or tools, the board may offer 657  
to sell the motor vehicles, road machinery, equipment, or tools to 658  
that person or firm, and to have the selling price credited to the 659  
person or firm against the purchase price of other motor vehicles, 660  
road machinery, equipment, or tools. 661

(4) If the board advertises for bids for the sale of new 662  
motor vehicles, road machinery, equipment, or tools to the 663  
township, it may include in the same advertisement a notice of the 664  
willingness of the board to accept bids for the purchase of 665  
township-owned motor vehicles, road machinery, equipment, or tools 666  
which are obsolete or not needed for public use, and to have the 667  
amount of those bids subtracted from the selling price of the new 668  
motor vehicles, road machinery, equipment, or tools, as a means of 669  
determining the lowest responsible bidder. 670

(5) When a township has title to real property, the board of 671

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.

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(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.

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(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.

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(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.

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(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

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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.

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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.

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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.

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As used in this section, "internet" means the international  
computer network of both federal and nonfederal interoperable

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packet switched data networks, including the graphical subnetwork  
called the world wide web.

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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.

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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<sup>+</sup>. The resolution shall state the specific time period  
for which the emergency powers are in effect.

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(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<sup>+</sup> 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

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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~~ charges 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.

~~(C)~~(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 799  
Revised Code. 800

~~(D)~~(E) Nothing in this section shall be construed to waive 801  
the requirement under section 1517.16 of the Revised Code that 802  
approval of plans be obtained from the director of natural 803  
resources or the director's representative prior to modifying or 804  
causing the modification of the channel of any watercourse in a 805  
wild, scenic, or recreational river area outside the limits of a 806  
municipal corporation. 807

**Sec. 505.87.** (A) A board of township trustees may provide for 808  
the abatement, control, or removal of vegetation, garbage, refuse, 809  
and other debris from land in the township, if the board 810  
determines that the owner's maintenance of such vegetation, 811  
garbage, refuse, and other debris constitutes a nuisance. 812

(B) At least seven days ~~prior to~~ before providing for the 813  
abatement, control, or removal of any vegetation, garbage, refuse, 814  
or debris, the board of township trustees shall notify the owner 815  
of the land and any holders of liens of record upon the land that: 816

(1) The owner is ordered to abate, control, or remove the 817  
vegetation, garbage, refuse, or other debris, the owner's 818  
maintenance of which has been determined by the board to be a 819  
nuisance; 820

(2) If such vegetation, garbage, refuse, or debris is not 821  
abated, controlled, or removed, or if provision for its abatement, 822  
control, or removal is not made, within seven days, the board ~~will~~ 823  
shall provide for the abatement, control, or removal, and any 824  
expenses incurred by the board in performing that task ~~will~~ shall 825  
be entered upon the tax duplicate and ~~will be~~ become a lien upon 826  
the land from the date of entry. 827

The board shall send the notice to the owner of the land by 828  
certified mail if the owner is a resident of the township or is a 829

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.

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(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.

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(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

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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.

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**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.

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(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.

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**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:

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

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

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township cemeteries; 892

(C) Contributions of money from the township general fund; 893

(D) An individual agreement with the purchaser of a burial 894

lot providing that a part of the purchase price is to be applied 895

to the purpose of maintaining, improving, or beautifying any 896

burial lot designated and named by the purchaser; 897

(E) Individual gifts, devises, or bequests made for the care 898

maintenance, improvement, and beautifying beautification of any 899

burial lot designated and named by the person making such the 900

gift, devise, or bequest, ~~in any township cemetery over which such~~ 901

~~board has jurisdiction.~~ 902

**Sec. 5543.10.** (A) The county engineer, upon the order of the 903

board of county commissioners or board of township trustees, shall 904

construct sidewalks, curbs, or gutters of suitable materials, 905

along or connecting the public highways, outside any municipal 906

corporation, upon the petition of a majority of the abutting 907

property owners, ~~and the.~~ The expense of the construction of ~~such~~ 908

~~sidewalks~~ these improvements may be paid by the county or 909

township, or by the county or township and abutting property 910

owners in such proportion as determined by the board of county 911

commissioners or board of township trustees. The board of county 912

commissioners or board of township trustees may assess part or all 913

of the cost of ~~such sidewalks~~ these improvements against the 914

abutting property owners, in proportion to benefits accruing to 915

~~such~~ their property. 916

The board of county commissioners or board of township 917

trustees ~~may~~, by unanimous vote, may order the construction, 918

repair, or maintenance of sidewalks, curbs, and gutters along or 919

connecting the public highways, outside a municipal corporation, 920

without a petition ~~therefor~~ for that construction, repair, or 921

maintenance, and may assess none, all, or any part of the cost 922

against abutting property owners, provided that notice is given by 923  
publication for three successive weeks in a newspaper of general 924  
circulation within the county, stating the intention of the board 925  
of county commissioners or board of township trustees to 926  
construct, repair, or maintain ~~such sidewalks,~~ the specified 927  
improvements and fixing a date for a hearing on ~~the improvement~~ 928  
them. As part of ~~these~~ a sidewalk improvements improvement, the 929  
board may include the repair or reconstruction of a driveway 930  
within the sidewalk easement. As part of a curb improvement, the 931  
board may include construction or repair of a driveway apron. 932

Notice to all abutting property owners shall be given by two 933  
publications in a newspaper of general circulation in ~~such~~ the 934  
county, at least ten days prior to the date fixed in the notice 935  
for the making of ~~such~~ assessments. ~~Such~~ The notice shall state 936  
the time and place when abutting property owners will be given an 937  
opportunity to be heard with reference to assessments, ~~and the.~~ 938  
The board of county commissioners or board of township trustees 939  
shall determine whether ~~such~~ assessments shall be paid in one or 940  
more installments. 941

(B) The county engineer may trim or remove any and all trees, 942  
shrubs, and other vegetation growing in or encroaching onto the 943  
right-of-way of the easement of a public sidewalk along or 944  
connecting the public highways and maintained by the county, and 945  
the board of township trustees may trim or remove any and all 946  
trees, shrubs, and other vegetation growing in or encroaching onto 947  
the right-of-way of the easement of a public sidewalk along or 948  
connecting the public highways and maintained by the township, as 949  
is necessary in the engineer's or board's judgment to facilitate 950  
the right of the public to improvement and maintenance of, and 951  
uninterrupted travel on, public sidewalks in the county or 952  
township. 953

**Sec. 5571.14.** ~~Whenever any fence~~ (A) A board of township 954

trustees or township highway superintendent may determine that an 955  
object bounding any ~~public highway, township road~~ and located 956  
wholly or in part on the land belonging to ~~such highway, in any~~ 957  
~~way~~ the road interferes with snow or ice removal from, the 958  
~~maintenance of, or~~ the proper grading, draining, or dragging of 959  
~~such highway~~ the road, ~~or~~ causes the drifting of snow on the road, 960  
or in any other manner obstructs or endangers the public travel of 961  
~~such highway, the road. The board of township trustees or~~ 962  
~~superintendent then~~ may declare ~~such fence~~ the object to be a 963  
public nuisance and order the owner, agent, or occupant of the 964  
~~lands~~ land on or bordering upon which ~~such fence~~ the object is 965  
~~maintained, to remove it from such highway~~ within thirty days. If 966  
~~such~~ that person refuses or neglects to comply with ~~their~~ the 967  
order, the board ~~or superintendent~~ shall have the ~~fence~~ object 968  
~~removed, and the. The~~ expense incurred in that removal shall be 969  
certified to the county auditor and entered on the tax duplicate 970  
against ~~such~~ that land, to be collected in the same manner as 971  
other taxes. 972

(B)(1) The authority granted in this section is in addition 973  
to the authority granted in section 5543.14 of the Revised Code to 974  
remove vegetation and the authority granted in section 5547.03 of 975  
the Revised Code to remove objects or structures constituting 976  
obstructions. 977

(2) The authority granted in this section applies to land 978  
belonging to a township road whether owned in fee simple or by 979  
easement. 980

(3) Objects that may be declared to be a public nuisance 981  
under this section include a fence, post, pole, athletic or 982  
recreational apparatus, rock, or berm, any vegetation, or any 983  
other object identified by the board or superintendent as 984  
interfering with or obstructing the township road under division 985  
(A) of this section. 986



(C) The authority granted in this section does not apply to 987  
an object that is lawfully entitled to be maintained on land 988  
belonging to a township road pursuant to a franchise or other 989  
grant of public authority. 990

**Sec. 5571.16.** The board of township trustees, by resolution, 991  
may require any person to obtain a permit before installing a 992  
driveway culvert or making any excavation in a public township 993  
highway or highway right-of-way within its jurisdiction, except an 994  
excavation to repair, rehabilitate, or replace a pole already 995  
installed for the purpose of providing electric or 996  
telecommunications service. The board ~~may~~, as a condition to the 997  
granting of ~~such~~ the permit, may do any of the following: 998

(A) Require the applicant to submit plans indicating the 999  
location, size, type, and duration of the culvert or excavation 1000  
contemplated; 1001

(B) Specify methods of excavation, refilling, and resurfacing 1002  
to be followed; 1003

(C) Require the use of ~~such~~ warning devices ~~as it deems~~ 1004  
considers necessary to protect travelers on the highway; 1005

(D) Require the applicant to indemnify the township against 1006  
liability or damage as the result of ~~such~~ the installation of the 1007  
culvert or as a result of the excavation; 1008

(E) Require the applicant to post a deposit or bond, with 1009  
sureties to the satisfaction of the board, conditioned upon the 1010  
performance of all conditions ~~to such~~ in the permit. 1011

Applications for permits under this section shall be made to 1012  
the township clerk upon forms to be furnished by the board. ~~Such~~ 1013  
~~applications~~ Applications, including, but not limited to, a single 1014  
application for an excavation project to install six or more poles 1015  
for the purpose of providing electric or telecommunications 1016

service or to install a pole associated with underground electric 1017  
or telecommunications service, shall be accompanied by a fee of 1018  
fifty dollars per application, which fee shall be returned to the 1019  
applicant if the application is denied. Except as otherwise 1020  
provided in this section, no application or fee shall be required 1021  
for an excavation project to install five or fewer poles for the 1022  
purpose of providing electric or telecommunications service, but 1023  
the person making that excavation shall provide verifiable notice 1024  
of the excavation to the township clerk at least three business 1025  
days prior to the date of the excavation. 1026

No person shall install a driveway culvert or make an 1027  
excavation in any township highway or highway right-of-way in 1028  
violation of any resolution adopted pursuant to this section<sup>+</sup>, 1029  
except that, in the case of an emergency requiring immediate 1030  
action to protect the public health, safety, and welfare, an 1031  
excavation may be made without first obtaining a permit, if ~~such~~ 1032  
an application is made at the earliest possible opportunity. 1033

As used in this section, "person" has the same meaning as in 1034  
section 1.59 of the Revised Code, and "right-of-way" has the same 1035  
meaning as in division (UU)(2) of section 4511.01 of the Revised 1036  
Code. 1037

**Sec. 5705.13.** (A) A taxing authority of a subdivision, by 1038  
resolution or ordinance, may establish a reserve balance ~~account~~ 1039  
accounts to accumulate currently available resources for ~~any of~~ 1040  
the following purposes: 1041

(1) To stabilize subdivision budgets against cyclical changes 1042  
in revenues and expenditures; 1043

(2) Except as otherwise provided by this section, to provide 1044  
for the payment of claims under a self-insurance program for the 1045  
subdivision, if the subdivision is permitted by law to establish 1046  
such a program; 1047

(3) To provide for the payment of claims under a 1048  
retrospective ratings plan for workers' compensation. 1049

The ordinance or resolution establishing a reserve balance 1050  
account shall state the purpose for which the ~~reserve balance~~ 1051  
account is established, the fund in which the account is to be 1052  
established, and the total amount of money to be reserved in the 1053  
account. 1054

A subdivision that participates in a risk-sharing pool, by 1055  
which governments pool risks and funds and share in the costs of 1056  
losses, shall not establish a reserve balance account to provide 1057  
self-insurance for the subdivision. 1058

~~A taxing authority of a subdivision shall not have more than~~ 1059  
~~three reserve balance accounts at any time.~~ Not more than one 1060  
reserve balance account may be established for each of the 1061  
purposes permitted under divisions (A)(2) and (3) of this section. 1062  
Money to the credit of a reserve balance account may be expended 1063  
only for the purpose for which the account was established. 1064

A reserve balance account established for the purpose 1065  
described in division (A)(1) of this section ~~shall~~ may be 1066  
established in the general fund or in one or more special funds 1067  
for operating purposes of the subdivision, ~~and the.~~ The amount of 1068  
money to be reserved in ~~that~~ such an account in any fiscal year 1069  
shall not exceed five per cent of the ~~general fund~~ revenue for 1070  
credited in the preceding fiscal year to the fund in which the 1071  
account is established. Subject to division (G) of section 5705.29 1072  
of the Revised Code, any reserve balance in an account established 1073  
under division (A)(1) of this section shall not be considered part 1074  
of the unencumbered balance or revenue of the subdivision under 1075  
division (A) of section 5705.35 or division (A)(1) of section 1076  
5705.36 of the Revised Code. 1077

At any time, a taxing authority of a subdivision, by 1078

resolution or ordinance, may reduce or eliminate the reserve 1079  
balance in a reserve balance account established for the purpose 1080  
described in division (A)(1) of this section. 1081

A reserve balance account established for the purpose 1082  
described in division (A)(2) or (3) of this section shall be 1083  
established in the general fund of the subdivision or by the 1084  
establishment of a separate internal service fund established to 1085  
account for the operation of the self-insurance or retrospective 1086  
ratings plan program, and shall be based on sound actuarial 1087  
principles. The total amount of money in a reserve balance account 1088  
for self-insurance may be expressed in dollars or as the amount 1089  
determined to represent an adequate reserve according to sound 1090  
actuarial principles. 1091

A taxing authority of a subdivision, by resolution or 1092  
ordinance, may rescind a reserve balance account established under 1093  
this division. If a reserve balance account is rescinded, money 1094  
that has accumulated in the account shall be transferred to the 1095  
fund or funds from which the money originally was transferred. 1096

(B) A taxing authority of a subdivision, by resolution or 1097  
ordinance, may establish a special revenue fund for the purpose of 1098  
accumulating resources for the payment of accumulated sick leave 1099  
and vacation leave, and for payments in lieu of taking 1100  
compensatory time off, upon the termination of employment or the 1101  
retirement of officers and employees of the subdivision. The 1102  
special revenue fund may also accumulate resources for payment of 1103  
salaries during any fiscal year when the number of pay periods 1104  
exceeds the usual and customary number of pay periods. 1105  
Notwithstanding sections 5705.14, 5705.15, and 5705.16 of the 1106  
Revised Code, the taxing authority, by resolution or ordinance, 1107  
may transfer money to the special revenue fund from any other fund 1108  
of the subdivision from which such payments may lawfully be made. 1109  
The taxing authority, by resolution or ordinance, may rescind a 1110

special revenue fund established under this division. If a special 1111  
revenue fund is rescinded, money that has accumulated in the fund 1112  
shall be transferred to the fund or funds from which the money 1113  
originally was transferred. 1114

(C) A taxing authority of a subdivision, by resolution or 1115  
ordinance, may establish a capital projects fund for the purpose 1116  
of accumulating resources for the acquisition, construction, or 1117  
improvement of fixed assets of the subdivision. For the purposes 1118  
of this section, "fixed assets" includes motor vehicles. More than 1119  
one capital projects fund may be established and may exist at any 1120  
time. The ordinance or resolution shall identify the source of the 1121  
money to be used to acquire, construct, or improve the fixed 1122  
assets identified in the resolution or ordinance, the amount of 1123  
money to be accumulated for that purpose, the period of time over 1124  
which that amount is to be accumulated, and the fixed assets that 1125  
the taxing authority intends to acquire, construct, or improve 1126  
with the money to be accumulated in the fund. 1127

A taxing authority of a subdivision shall not accumulate 1128  
money in a capital projects fund for more than ~~five~~ ten years 1129  
after the resolution or ordinance establishing the fund is 1130  
adopted. If the subdivision has not entered into a contract for 1131  
the acquisition, construction, or improvement of fixed assets for 1132  
which money was accumulated in such a fund before the end of that 1133  
~~five-year~~ ten-year period, the fiscal officer of the subdivision 1134  
shall transfer all money in the fund to the fund or funds from 1135  
which that money originally was transferred or the fund that 1136  
originally was intended to receive the money. 1137

A taxing authority of a subdivision, by resolution or 1138  
ordinance, may rescind a capital projects fund. If a capital 1139  
projects fund is rescinded, money that has accumulated in the fund 1140  
shall be transferred to the fund or funds from which the money 1141  
originally was transferred. 1142

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;	1173
	1174
(E) For a municipal university, not to exceed two mills over	1175
the limitation of one mill prescribed in section 3349.13 of the	1176
Revised Code;	1177
(F) For the construction or acquisition of any specific	1178
permanent improvement or class of improvements that the taxing	1179
authority of the subdivision may include in a single bond issue;	1180
(G) For the general construction, reconstruction,	1181
resurfacing, and repair of streets, roads, and bridges in	1182
municipal corporations, counties, or townships;	1183
(H) For <u>parks and</u> recreational purposes;	1184
(I) For the purpose of providing and maintaining fire	1185
apparatus, appliances, buildings, or sites therefor, or sources of	1186
water supply and materials therefor, or the establishment and	1187
maintenance of lines of fire alarm telegraph, or the payment of	1188
permanent, part-time, or volunteer firefighters or firefighting	1189
companies to operate the same, including the payment of the	1190
firefighter employers' contribution required under section 742.34	1191
of the Revised Code, or the purchase of ambulance equipment, or	1192
the provision of ambulance, paramedic, or other emergency medical	1193
services operated by a fire department or firefighting company;	1194
(J) For the purpose of providing and maintaining motor	1195
vehicles, communications, and other equipment used directly in the	1196
operation of a police department, or the payment of salaries of	1197
permanent police personnel, including the payment of the police	1198
officer employers' contribution required under section 742.33 of	1199
the Revised Code, or the payment of the costs incurred by	1200
townships as a result of contracts made with other political	1201
subdivisions in order to obtain police protection, or the	1202
provision of ambulance or emergency medical services operated by a	1203

police department;	1204
(K) For the maintenance and operation of a county home or detention facility;	1205 1206
(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;	1207 1208 1209 1210
(M) For regional planning;	1211
(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;	1212 1213 1214 1215 1216
(O) For providing for flood defense, providing and maintaining a flood wall or pumps, and other purposes to prevent floods;	1217 1218 1219
(P) For maintaining and operating sewage disposal plants and facilities;	1220 1221
(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;	1222 1223 1224 1225 1226 1227 1228
(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;	1229 1230 1231 1232
(S) For the prevention, control, and abatement of air	1233



pollution;	1234
(T) For maintaining and operating cemeteries;	1235
(U) For providing ambulance service, emergency medical service, or both;	1236 1237
(V) For providing for the collection and disposal of garbage or refuse, including yard waste;	1238 1239
(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;	1240 1241 1242
(X) For the construction and maintenance of a drainage improvement pursuant to section 6131.52 of the Revised Code;	1243 1244
(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;	1245 1246 1247
(Z) For the provision and maintenance of zoological park services and facilities as authorized under section 307.76 of the Revised Code;	1248 1249 1250
(AA) For the maintenance and operation of a free public museum of art, science, or history;	1251 1252
(BB) For the establishment and operation of a 9-1-1 system, as defined in section 4931.40 of the Revised Code;	1253 1254
(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.	1255 1256 1257 1258 1259
(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;	1260 1261 1262

(EE) For the creation and operation of an office or joint 1263  
office of economic development, for any economic development 1264  
purpose of the office, and to otherwise provide for the 1265  
establishment and operation of a program of economic development 1266  
pursuant to sections 307.07 and 307.64 of the Revised Code; 1267

(FF) For the purpose of acquiring, establishing, 1268  
constructing, improving, equipping, maintaining, or operating, or 1269  
any combination of the foregoing, a township airport, landing 1270  
field, or other air navigation facility pursuant to section 505.15 1271  
of the Revised Code; 1272

(GG) For the payment of costs incurred by a township as a 1273  
result of a contract made with a county pursuant to section 1274  
505.263 of the Revised Code in order to pay all or any part of the 1275  
cost of constructing, maintaining, repairing, or operating a water 1276  
supply improvement; 1277

(HH) For a board of township trustees to acquire, other than 1278  
by appropriation, an ownership interest in land, water, or 1279  
wetlands, or to restore or maintain land, water, or wetlands in 1280  
which the board has an ownership interest, not for purposes of 1281  
recreation, but for the purposes of protecting and preserving the 1282  
natural, scenic, open, or wooded condition of the land, water, or 1283  
wetlands against modification or encroachment resulting from 1284  
occupation, development, or other use, which may be styled as 1285  
protecting or preserving "greenspace" in the resolution, notice of 1286  
election, or ballot form; 1287

(II) For the support by a county of a crime victim assistance 1288  
program that is provided and maintained by a county agency or a 1289  
private, nonprofit corporation or association under section 307.62 1290  
of the Revised Code; 1291

(JJ) For any or all of the purposes set forth in divisions 1292  
(I) and (J) of this section. This division applies only to a 1293

township.	1294
(KK) For a countywide public safety communications system	1295
under section 307.63 of the Revised Code. This division applies	1296
only to counties.	1297
(LL) For the support by a county of criminal justice services	1298
under section 307.45 of the Revised Code;	1299
(MM) For the purpose of maintaining and operating a jail or	1300
other detention facility as defined in section 2921.01 of the	1301
Revised Code;	1302
(NN) For purchasing, maintaining, or improving, or any	1303
combination of the foregoing, real estate on which to hold	1304
agricultural fairs. This division applies only to a county.	1305
(OO) For constructing, rehabilitating, repairing, or	1306
maintaining sidewalks, walkways, trails, bicycle pathways, or	1307
similar improvements, or acquiring ownership interests in land	1308
necessary for the foregoing improvements;	1309
(PP) For both of the purposes set forth in divisions (G) and	1310
(OO) of this section.	1311
(QQ) For both of the purposes set forth in divisions (H) and	1312
(HH) of this section. This division applies only to a township.	1313
(RR) For the legislative authority of a municipal	1314
corporation, board of county commissioners of a county, or board	1315
of township trustees of a township to acquire agricultural	1316
easements, as defined in section 5301.67 of the Revised Code, and	1317
to supervise and enforce the easements.	1318
(SS) For both of the purposes set forth in divisions (BB) and	1319
(KK) of this section. This division applies only to a county.	1320
The resolution shall be confined to the purpose or purposes	1321
described in one division of this section, to which the revenue	1322
derived therefrom shall be applied. The existence in any other	1323

division of this section of authority to levy a tax for any part 1324  
or all of the same purpose or purposes does not preclude the use 1325  
of such revenues for any part of the purpose or purposes of the 1326  
division under which the resolution is adopted. 1327

The resolution shall specify the amount of the increase in 1328  
rate that it is necessary to levy, the purpose of that increase in 1329  
rate, and the number of years during which the increase in rate 1330  
shall be in effect, which may or may not include a levy upon the 1331  
duplicate of the current year. The number of years may be any 1332  
number not exceeding five, except as follows: 1333

(1) When the additional rate is for the payment of debt 1334  
charges, the increased rate shall be for the life of the 1335  
indebtedness. 1336

(2) When the additional rate is for any of the following, the 1337  
increased rate shall be for a continuing period of time: 1338

(a) For the current expenses for a detention facility 1339  
district, a district organized under section 2151.65 of the 1340  
Revised Code, or a combined district organized under sections 1341  
2152.41 and 2151.65 of the Revised Code; 1342

(b) For providing a county's share of the cost of maintaining 1343  
and operating schools, district detention facilities, forestry 1344  
camps, or other facilities, or any combination thereof, 1345  
established under section 2152.41 or 2151.65 of the Revised Code 1346  
or under both of those sections. 1347

(3) When the additional rate is for ~~any~~ either of the 1348  
following, the increased rate may be for a continuing period of 1349  
time: 1350

(a) For the purposes set forth in division (I), (J), (U), or 1351  
(KK) of this section; 1352

(b) For the maintenance and operation of a joint recreation 1353

district† 1354

~~(c) A levy imposed by a township for the purposes set forth~~ 1355  
~~in division (G) of this section.~~ 1356

(4) When the increase is for the purpose or purposes set 1357  
forth in division (D), (G), (H), (CC), or (PP) of this section, 1358  
the tax levy may be for any specified number of years or for a 1359  
continuing period of time, as set forth in the resolution. 1360

(5) When the additional rate is for the purpose described in 1361  
division (Z) of this section, the increased rate shall be for any 1362  
number of years not exceeding ten. 1363

A levy for one of the purposes set forth in division (G), 1364  
(I), (J), or (U) of this section may be reduced pursuant to 1365  
section 5705.261 or 5705.31 of the Revised Code. A levy for one of 1366  
the purposes set forth in division (G), (I), (J), or (U) of this 1367  
section may also be terminated or permanently reduced by the 1368  
taxing authority if it adopts a resolution stating that the 1369  
continuance of the levy is unnecessary and the levy shall be 1370  
terminated or that the millage is excessive and the levy shall be 1371  
decreased by a designated amount. 1372

A resolution of a detention facility district, a district 1373  
organized under section 2151.65 of the Revised Code, or a combined 1374  
district organized under both sections 2152.41 and 2151.65 of the 1375  
Revised Code may include both current expenses and other purposes, 1376  
provided that the resolution shall apportion the annual rate of 1377  
levy between the current expenses and the other purpose or 1378  
purposes. The apportionment need not be the same for each year of 1379  
the levy, but the respective portions of the rate actually levied 1380  
each year for the current expenses and the other purpose or 1381  
purposes shall be limited by the apportionment. 1382

Whenever a board of county commissioners, acting either as 1383  
the taxing authority of its county or as the taxing authority of a 1384

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.