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A B I L L

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
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.

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The director of administrative services shall have control of
all examinations, except as otherwise provided in sections 124.01

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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, 112
certify to the appointing authority the names and addresses of the 113
ten candidates standing highest on the eligible list for the class 114
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
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 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 211
contains the largest portion of the population of the subdivision 212
or that otherwise has jurisdiction in practice over and 213
customarily handles election matters relating to the subdivision. 214

(D) "Bond retirement fund" means the bond retirement fund 215
provided for in section 5705.09 of the Revised Code, and also 216
means a sinking fund or any other special fund, regardless of the 217
name applied to it, established by or pursuant to law or the 218
proceedings for the payment of debt charges. Provision may be made 219
in the applicable proceedings for the establishment in a bond 220
retirement fund of separate accounts relating to debt charges on 221
particular securities, or on securities payable from the same or 222
common sources, and for the application of moneys in those 223
accounts only to specified debt charges on specified securities or 224
categories of securities. Subject to law and any provisions in the 225
applicable proceedings, moneys in a bond retirement fund or 226
separate account in a bond retirement fund may be transferred to 227
other funds and accounts. 228

(E) "Capitalized interest" means all or a portion of the 229
interest payable on securities from their date to a date stated or 230
provided for in the applicable legislation, which interest is to 231
be paid from the proceeds of the securities. 232

(F) "Chapter 133. securities" means securities authorized by 233
or issued pursuant to or in accordance with this chapter. 234

(G) "County auditor" means the county auditor of the county 235
in which the subdivision is located. If the subdivision is located 236
in more than one county, "county auditor" means the county auditor 237
of the county that contains the highest amount of the tax 238
valuation of the subdivision or that otherwise has jurisdiction in 239

practice over and customarily handles property tax matters 240
relating to the subdivision. In the case of a county that has 241
adopted a charter, "county auditor" means the officer who 242
generally has the duties and functions provided in the Revised 243
Code for a county auditor. 244

(H) "Credit enhancement facilities" means letters of credit, 245
lines of credit, stand-by, contingent, or firm securities purchase 246
agreements, insurance, or surety arrangements, guarantees, and 247
other arrangements that provide for direct or contingent payment 248
of debt charges, for security or additional security in the event 249
of nonpayment or default in respect of securities, or for making 250
payment of debt charges to and at the option and on demand of 251
securities holders or at the option of the issuer or upon certain 252
conditions occurring under put or similar arrangements, or for 253
otherwise supporting the credit or liquidity of the securities, 254
and includes credit, reimbursement, marketing, remarketing, 255
indexing, carrying, interest rate hedge, and subrogation 256
agreements, and other agreements and arrangements for payment and 257
reimbursement of the person providing the credit enhancement 258
facility and the security for that payment and reimbursement. 259

(I) "Current operating expenses" or "current expenses" means 260
the lawful expenditures of a subdivision, except those for 261
permanent improvements and for payments of debt charges of the 262
subdivision. 263

(J) "Debt charges" means the principal, including any 264
mandatory sinking fund deposits and mandatory redemption payments, 265
interest, and any redemption premium, payable on securities as 266
those payments come due and are payable. The use of "debt charges" 267
for this purpose does not imply that any particular securities 268
constitute debt within the meaning of the Ohio Constitution or 269
other laws. 270

(K) "Financing costs" means all costs and expenses relating 271

to the authorization, including any required election, issuance, 272
sale, delivery, authentication, deposit, custody, clearing, 273
registration, transfer, exchange, fractionalization, replacement, 274
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 education;	305 306
(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 333
fiscal officer under division (B) of section 505.375 of the 334
Revised Code; 335

(15) A subdivision described in division (MM)~~(16)~~(17) of this 336
section, the officer who is designated by law as or performs the 337
functions of its chief fiscal officer. 338

(M) "Fiscal year" has the same meaning as in section 9.34 of 339
the Revised Code. 340

(N) "Fractionalized interests in public obligations" means 341
participations, certificates of participation, shares, or other 342
instruments or agreements, separate from the public obligations 343
themselves, evidencing ownership of interests in public 344
obligations or of rights to receive payments of, or on account of, 345
principal or interest or their equivalents payable by or on behalf 346
of an obligor pursuant to public obligations. 347

(O) "Fully registered securities" means securities in 348
certificated or uncertificated form, registered as to both 349
principal and interest in the name of the owner. 350

(P) "Fund" means to provide for the payment of debt charges 351
and expenses related to that payment at or prior to retirement by 352
purchase, call for redemption, payment at maturity, or otherwise. 353

(Q) "General obligation" means securities to the payment of 354
debt charges on which the full faith and credit and the general 355
property taxing power, including taxes within the tax limitation 356
if available to the subdivision, of the subdivision are pledged. 357

(R) "Interest" or "interest equivalent" means those payments 358
or portions of payments, however denominated, that constitute or 359
represent consideration for forbearing the collection of money, or 360
for deferring the receipt of payment of money to a future time. 361

(S) "Internal Revenue Code" means the "Internal Revenue Code 362

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.

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

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(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.

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(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.

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(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.

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

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(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.

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(Z) "One purpose" relating to permanent improvements means
any one permanent improvement or group or category of permanent

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improvements for the same utility, enterprise, system, or project, 394
development or redevelopment project, or for or devoted to the 395
same general purpose, function, or use or for which 396
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 securities.

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

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(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.

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(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

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operation, improvements, or enterprise, system, project, or 518
category of improvements without at least a six-month history of 519
receipts, the estimate of receipts by the fiscal officer, other 520
than those to be derived under leases and agreements then in 521
effect, shall be confirmed by the taxing authority. 522

(MM) "Subdivision" means any of the following: 523

(1) A county, including a county that has adopted a charter 524
under Article X, Ohio Constitution; 525

(2) A municipal corporation, including a municipal 526
corporation that has adopted a charter under Article XVIII, Ohio 527
Constitution; 528

(3) A school district; 529

(4) A regional water and sewer district organized under 530
Chapter 6119. of the Revised Code; 531

(5) A joint township hospital district organized under 532
section 513.07 of the Revised Code; 533

(6) A joint ambulance district organized under section 505.71 534
of the Revised Code; 535

(7) A joint recreation district organized under division (C) 536
of section 755.14 of the Revised Code; 537

(8) A detention facility district organized under section 538
2152.41, a district organized under section 2151.65, or a combined 539
district organized under sections 2152.41 and 2151.65 of the 540
Revised Code; 541

(9) A township police district organized under section 505.48 542
of the Revised Code; 543

(10) A township; 544

(11) A joint fire district organized under section 505.371 of 545
the Revised Code; 546

(12) A county library district created under section 3375.19	547
or a regional library district created under section 3375.28 of	548
the Revised Code;	549
(13) A joint solid waste management district organized under	550
section 343.01 or 343.012 of the Revised Code;	551
(14) A joint emergency medical services district organized	552
under section 307.052 of the Revised Code;	553
(15) A fire and ambulance district organized under section	554
505.375 of the Revised Code;	555
(16) <u>A fire district organized under division (C) of section</u>	556
<u>505.37 of the Revised Code;</u>	557
<u>(17)</u> Any other political subdivision or taxing district or	558
other local public body or agency authorized by this chapter or	559
other laws to issue Chapter 133. securities.	560
(NN) "Taxing authority" means in the case of the following	561
subdivisions:	562
(1) A county, a county library district, or a regional	563
library district, the board or boards of county commissioners, or	564
other legislative authority of a county that has adopted a charter	565
under Article X, Ohio Constitution, but with respect to such a	566
library district acting solely as agent for the board of trustees	567
of that district;	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	571
district, a joint recreation district, a fire and ambulance	572
district, or a joint fire district, the board of trustees of the	573
district;	574
(5) A joint township hospital district, the joint township	575

hospital board;

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(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;

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(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;

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(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;

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

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(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."

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(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

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in effect.

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(QQ) "Year" means the calendar year.

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

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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
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.

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(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.

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(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.

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(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

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motor vehicles, road machinery, equipment, or tools, as a means of
determining the lowest responsible bidder.

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(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.

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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

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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.

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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

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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
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. 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' board's

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intent to clear the road or bank and to impose a service charge 762
for doing so. The board shall establish just and equitable service 763
charges for the removal to be paid, except as provided in division 764
(B) of this section, by the owners of the road or bank. ~~The~~ 765
~~trustees~~ 766

The board shall keep a record of the costs incurred by the 767
township in removing snow, ice, debris, or other obstructions from 768
the road or bank. The service charges shall be based on these 769
costs and shall be in an amount sufficient to recover these costs. 770
If there is more than one owner of the road or bank, the board, 771
except as provided in division (B) of this section, shall allocate 772
the service charges among the owners on an equitable basis. The 773
board shall notify, in writing, each owner of the road or bank of 774
the amount of the service ~~charge~~ charges and shall certify the 775
charges to the county auditor. The service charges shall 776
constitute a lien upon the property. The auditor shall place the 777
service charges on a special duplicate to be collected as other 778
taxes and returned to the township general fund. 779

(2) ~~Contract~~ The board may contract for the immediate 780
acquisition, replacement, or repair of equipment needed for the 781
emergency situation, without following the competitive bidding 782
requirements of section 5549.21 or any other section of the 783
Revised Code. 784

(B) In lieu of collecting service charges from owners for the 785
removal of snow or ice from an undedicated road by the board of 786
township trustees as provided in division (A)(1) of this section, 787
the board may enter into a contract with a developer whereby the 788
developer agrees to pay the service charges for the snow and ice 789
removal instead of the owners. 790

(C) The removal of snow, ice, debris, or other obstructions 791
from an undedicated road by a board of township trustees acting 792
pursuant to a resolution adopted under division (A) of this 793

section does not constitute approval or acceptance of the 794
undedicated road. 795

~~(C)~~(D) As used in this section, "undedicated road" means a 796
road that has not been approved and accepted by the board of 797
county commissioners and is not a part of the state, county, or 798
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 830
lienholders of record; alternatively, if the owner is a resident 831
of the township or is a nonresident whose address is known, the 832
board may give notice to the owner by causing any of its agents or 833
employees to post the notice on the principal structure on the 834
land and to photograph that posted notice with a camera capable of 835
recording the date of the photograph on it. If the owner's address 836
is unknown and cannot reasonably be obtained, it is sufficient to 837
publish the notice once in a newspaper of general circulation in 838
the township. The owner of the land or holders of liens of record 839
upon the land may enter into an agreement with the board of 840
township trustees providing for either party to the agreement to 841
perform the abatement, control, or removal ~~prior to~~ before the 842
time the board is required to provide for the abatement, control, 843
or removal under division (C) of this section. 844

(C) If, within seven days after notice is given, the owner of 845
the land fails to abate, control, or remove the vegetation, 846
garbage, refuse, or debris, or no agreement for its abatement, 847
control, or removal is entered into under division (B) of this 848
section, the board of township trustees shall provide for the 849
abatement, control, or removal and may employ the necessary labor, 850
materials, and equipment to perform the task. All expenses 851
incurred shall, when approved by the board, be paid out of the 852
township general fund from moneys not otherwise appropriated. 853

(D) The board of township trustees shall make a written 854
report to the county auditor of the board's action under this 855
section. The board shall include in the report a statement of all 856

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.

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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 888
maintaining, improving, or beautifying township cemeteries; 889

(B) Charges added to the price regularly charged for burial 890
lots for the purpose of maintaining, improving, or beautifying 891
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 899
of any 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
the right of the public to improvement and maintenance of, and
uninterrupted travel on, public sidewalks in the county or
township.

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Sec. 5571.14. Whenever any fence (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 fence~~ the object to be a
public nuisance and order the owner, agent, or occupant of the
~~lands land~~ on or bordering upon which ~~such fence~~ the object is
maintained, to remove it ~~from such highway~~ within thirty days. If
~~such that~~ that person refuses or neglects to comply with ~~their the~~
order, the board or superintendent shall have the ~~fence 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~~ that land, to be collected in the same manner as
other taxes.

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(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.

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

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(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~~7~~, 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 1143
Revised Code, the taxing authority of a subdivision, by resolution 1144
or ordinance, may transfer money to the capital projects fund from 1145
any other fund of the subdivision that may lawfully be used for 1146
the purpose of acquiring, constructing, or improving the fixed 1147
assets identified in the resolution or ordinance. 1148

Sec. 5705.19. This section does not apply to school districts 1149
or county school financing districts. 1150

The taxing authority of any subdivision at any time and in 1151
any year, by vote of two-thirds of all the members of the taxing 1152
authority, may declare by resolution and certify the resolution to 1153
the board of elections not less than seventy-five days before the 1154
election upon which it will be voted that the amount of taxes that 1155
may be raised within the ten-mill limitation will be insufficient 1156
to provide for the necessary requirements of the subdivision and 1157
that it is necessary to levy a tax in excess of that limitation 1158
for any of the following purposes: 1159

(A) For current expenses of the subdivision, except that the 1160
total levy for current expenses of a detention facility district 1161
or district organized under section 2151.65 of the Revised Code 1162
shall not exceed two mills and that the total levy for current 1163
expenses of a combined district organized under sections 2152.41 1164
and 2151.65 of the Revised Code shall not exceed four mills; 1165

(B) For the payment of debt charges on certain described 1166
bonds, notes, or certificates of indebtedness of the subdivision 1167

issued subsequent to January 1, 1925;	1168
(C) For the debt charges on all bonds, notes, and	1169
certificates of indebtedness issued and authorized to be issued	1170
prior to January 1, 1925;	1171
(D) For a public library of, or supported by, the subdivision	1172
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 1205
detention facility; 1206

(L) For community mental retardation and developmental 1207
disabilities programs and services pursuant to Chapter 5126. of 1208
the Revised Code, except that the procedure for such levies shall 1209
be as provided in section 5705.222 of the Revised Code; 1210

(M) For regional planning; 1211

(N) For a county's share of the cost of maintaining and 1212
operating schools, district detention facilities, forestry camps, 1213
or other facilities, or any combination thereof, established under 1214
section 2152.41 or 2151.65 of the Revised Code or both of those 1215
sections; 1216

(O) For providing for flood defense, providing and 1217
maintaining a flood wall or pumps, and other purposes to prevent 1218
floods; 1219

(P) For maintaining and operating sewage disposal plants and 1220
facilities; 1221

(Q) For the purpose of purchasing, acquiring, constructing, 1222
enlarging, improving, equipping, repairing, maintaining, or 1223
operating, or any combination of the foregoing, a county transit 1224
system pursuant to sections 306.01 to 306.13 of the Revised Code, 1225
or of making any payment to a board of county commissioners 1226
operating a transit system or a county transit board pursuant to 1227
section 306.06 of the Revised Code; 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 pollution;	1233 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	1255 1256 1257

meanings as in section 4981.01 of the Revised Code. This division 1258
applies only to a county, township, or municipal corporation. 1259

(DD) For the purpose of acquiring property for, constructing, 1260
operating, and maintaining community centers as provided for in 1261
section 755.16 of the Revised Code; 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 (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: 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 1385
Revised Code, by resolution declares it necessary to levy a tax in 1386
excess of the ten-mill limitation for the purpose of constructing, 1387
improving, or extending sewage disposal plants or sewage systems, 1388
the tax may be in effect for any number of years not exceeding 1389
twenty, and the proceeds of the tax, notwithstanding the general 1390
provisions of this section, may be used to pay debt charges on any 1391
obligations issued and outstanding on behalf of the subdivision 1392
for the purposes enumerated in this paragraph, provided that any 1393
such obligations have been specifically described in the 1394
resolution. 1395

The resolution shall go into immediate effect upon its 1396
passage, and no publication of the resolution is necessary other 1397
than that provided for in the notice of election. 1398

When the electors of a subdivision have approved a tax levy 1399
under this section, the taxing authority of the subdivision may 1400
anticipate a fraction of the proceeds of the levy and issue 1401
anticipation notes in accordance with section 5705.191 or 5705.193 1402
of the Revised Code. 1403

Section 2. That existing sections 124.23, 124.27, 133.01, 1404
505.10, 505.82, 505.87, 507.11, 517.15, 5543.10, 5571.14, 5571.16, 1405
5705.13, and 5705.19 and sections 517.16, 517.17, and 517.18 of 1406
the Revised Code are hereby repealed. 1407