

**As Reported by the House Local Government and Townships
Committee**

**124th General Assembly
Regular Session
2001-2002**

Sub. H. B. No. 513

**REPRESENTATIVES Seitz, Schmidt, Raga, Brinkman, Hagan, Faber, Collier,
Carano, Seaver, Schaffer, Lendrum, Fessler, Grendell, Blasdel, Schneider,
Roman, Sferra, Hughes, Setzer, Distel, Flowers, Wolpert**

A B I L L

To amend sections 124.23, 124.27, 133.01, 505.10,	1
505.82, 507.11, 517.15, 5543.10, 5571.14, 5571.16,	2
5705.13, and 5705.19, to enact section 505.401, and	3
to repeal sections 517.16, 517.17, and 517.18 of	4
the Revised Code to authorize taxing authorities to	5
create multiple reserve balance accounts for rainy	6
day funds; to permit political subdivisions to levy	7
a tax in excess of the ten-mill limitation for	8
parks and recreational purposes and to permit a	9
township to levy such a tax on a permanent	10
continuous basis; to expand the authority of	11
townships pertaining to the permanent endowment	12
fund for their cemeteries; to authorize townships	13
to sell real property under certain circumstances	14
without a public auction or competitive bidding; to	15
authorize townships to declare a road obstruction	16
to be a nuisance and to order its removal; to	17
permit counties and townships to provide curbs,	18
including driveway aprons, and gutters along public	19
highways; to permit a board of township trustees to	20
require a permit for the installation of a driveway	21
culvert; to permit a board of township trustees to	22

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declare an emergency for up to six months in order 23
to remove, among other things, snow and ice from 24
private roads; to permit authorized township 25
officers and employees to incur obligations of up 26
to \$2500 without prior approval; to make changes in 27
the residency requirements for employees in the 28
classified civil service; and to authorize township 29
fire districts to issue bonds in accordance with 30
the Uniform Public Securities Law. 31

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

Section 1. That sections 124.23, 124.27, 133.01, 505.10, 32
505.82, 507.11, 517.15, 5543.10, 5571.14, 5571.16, 5705.13, and 33
5705.19 be amended and section 505.401 of the Revised Code be 34
enacted to read as follows: 35

Sec. 124.23. (A) All applicants for positions and places in 36
the classified service shall be subject to examination, except for 37
applicants for positions as professional or certified service and 38
paraprofessional employees of county boards of mental retardation 39
and developmental disabilities, who shall be hired in the manner 40
provided in section 124.241 of the Revised Code. 41

(B) Any examination administered under this section shall be 42
public, and open to all citizens of the United States and those 43
persons who have legally declared their intentions of becoming 44
United States citizens, within certain limitations to be 45
determined by the director of administrative services, as to 46
citizenship, ~~residence~~, age, experience, education, health, habit, 47
and moral character; provided any soldier, sailor, marine, coast 48
guarder, member of the auxiliary corps as established by congress, 49
member of the army nurse corps or navy nurse corps, or red cross 50

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nurse who has served in the army, navy, or hospital service of the United States, and such other military service as is designated by congress, including World War I, World War II, or during the period beginning May 1, 1949, and lasting so long as the armed forces of the United States are engaged in armed conflict or occupation duty, or the selective service or similar conscriptive acts are in effect in the United States, whichever is the later date, who has been honorably discharged therefrom or transferred to the reserve with evidence of satisfactory service, and is a resident of Ohio, may file with the director of administrative services a certificate of service or honorable discharge, whereupon the person shall receive additional credit of twenty per cent of the person's total grade given in the regular examination in which the person receives a passing grade. Such examination may include an evaluation of such factors as education, training, capacity, knowledge, manual dexterity, and physical or psychological fitness. Examinations shall consist of one or more tests in any combination. Tests may be written, oral, physical, demonstration of skill, or an evaluation of training and experiences and shall be designed to fairly test the relative capacity of the persons examined to discharge the particular duties of the position for which appointment is sought. Where minimum or maximum requirements are established for any examination they shall be specified in the examination announcement.

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

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

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

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appointment from that list shall not be mandatory. When a position 116
in the classified service in the department of mental health or 117
the department of mental retardation and developmental 118
disabilities is to be filled, the director of administrative 119
services shall make such certification to the appointing authority 120
within seven working days of the date the eligible list is 121
requested. 122

(B) The appointing authority shall notify the director of 123
such position to be filled, and the appointing authority shall 124
fill such position by appointment of one of the ten persons 125
certified by the director. If more than one position is to be 126
filled, the director of administrative services may certify a 127
group of names from the eligible list and the appointing authority 128
shall appoint in the following manner: Beginning at the top of the 129
list, each time a selection is made it must be from one of the 130
first ten candidates remaining on the list who is willing to 131
accept consideration for the position. If an eligible list becomes 132
exhausted, and until a new list can be created, or when no 133
eligible list for such position exists, names may be certified 134
from eligible lists most appropriate for the group or class in 135
which the position to be filled is classified. A person certified 136
from an eligible list more than three times to the same appointing 137
authority for the same or similar positions, may be omitted from 138
future certification to such appointing authority, provided that 139
certification for a temporary appointment shall not be counted as 140
one of such certifications. Every soldier, sailor, marine, coast 141
guarder, member of the auxiliary corps as established by congress, 142
member of the army nurse corps, or navy nurse corps, or red cross 143
nurse who has served in the army, navy, or hospital service of the 144
United States, and such other military service as is designated by 145
congress in the war with Spain, including the Philippine 146
insurrection and the Chinese relief expedition, or from April 21, 147
1898, to July 4, 1902, World War I, World War II, or during the 148

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

(C) All original and promotional appointments, including 169
provisional appointments made pursuant to section 124.30 of the 170
Revised Code, shall be for a probationary period, not less than 171
sixty days nor more than one year, to be fixed by the rules of the 172
director, except as provided in section 124.231 of the Revised 173
Code, or except original appointments to a police department as a 174
police officer, or to a fire department as a firefighter which 175
shall be for a probationary period of one year, and no appointment 176
or promotion is final until the appointee has satisfactorily 177
served the probationary period. Service as a provisional employee 178
in the same or similar class shall be included in the probationary 179
period. If the service of the probationary employee is 180

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

~~Any person appointed to a position in the classified service 189
under sections 124.01 to 124.64 of the Revised Code, except 190
temporary and exceptional appointments, shall be or become 191
forthwith a resident of the state. 192~~

Sec. 133.01. As used in this chapter, in sections 9.95, 9.96, 193
and 2151.655 of the Revised Code, in other sections of the Revised 194
Code that make reference to this chapter unless the context does 195
not permit, and in related proceedings, unless otherwise expressly 196
provided: 197

(A) "Acquisition" as applied to real or personal property 198
includes, among other forms of acquisition, acquisition by 199
exercise of a purchase option, and acquisition of interests in 200
property, including, without limitation, easements and 201
rights-of-way, and leasehold and other lease interests initially 202
extending or extendable for a period of at least sixty months. 203

(B) "Anticipatory securities" means securities, including 204
notes, issued in anticipation of the issuance of other securities. 205

(C) "Board of elections" means the county board of elections 206
of the county in which the subdivision is located. If the 207
subdivision is located in more than one county, "board of 208
elections" means the county board of elections of the county that 209
contains the largest portion of the population of the subdivision 210
or that otherwise has jurisdiction in practice over and 211

customarily handles election matters relating to the subdivision. 212

(D) "Bond retirement fund" means the bond retirement fund 213
provided for in section 5705.09 of the Revised Code, and also 214
means a sinking fund or any other special fund, regardless of the 215
name applied to it, established by or pursuant to law or the 216
proceedings for the payment of debt charges. Provision may be made 217
in the applicable proceedings for the establishment in a bond 218
retirement fund of separate accounts relating to debt charges on 219
particular securities, or on securities payable from the same or 220
common sources, and for the application of moneys in those 221
accounts only to specified debt charges on specified securities or 222
categories of securities. Subject to law and any provisions in the 223
applicable proceedings, moneys in a bond retirement fund or 224
separate account in a bond retirement fund may be transferred to 225
other funds and accounts. 226

(E) "Capitalized interest" means all or a portion of the 227
interest payable on securities from their date to a date stated or 228
provided for in the applicable legislation, which interest is to 229
be paid from the proceeds of the securities. 230

(F) "Chapter 133. securities" means securities authorized by 231
or issued pursuant to or in accordance with this chapter. 232

(G) "County auditor" means the county auditor of the county 233
in which the subdivision is located. If the subdivision is located 234
in more than one county, "county auditor" means the county auditor 235
of the county that contains the highest amount of the tax 236
valuation of the subdivision or that otherwise has jurisdiction in 237
practice over and customarily handles property tax matters 238
relating to the subdivision. In the case of a county that has 239
adopted a charter, "county auditor" means the officer who 240
generally has the duties and functions provided in the Revised 241
Code for a county auditor. 242

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(H) "Credit enhancement facilities" means letters of credit, 243
lines of credit, stand-by, contingent, or firm securities purchase 244
agreements, insurance, or surety arrangements, guarantees, and 245
other arrangements that provide for direct or contingent payment 246
of debt charges, for security or additional security in the event 247
of nonpayment or default in respect of securities, or for making 248
payment of debt charges to and at the option and on demand of 249
securities holders or at the option of the issuer or upon certain 250
conditions occurring under put or similar arrangements, or for 251
otherwise supporting the credit or liquidity of the securities, 252
and includes credit, reimbursement, marketing, remarketing, 253
indexing, carrying, interest rate hedge, and subrogation 254
agreements, and other agreements and arrangements for payment and 255
reimbursement of the person providing the credit enhancement 256
facility and the security for that payment and reimbursement. 257

(I) "Current operating expenses" or "current expenses" means 258
the lawful expenditures of a subdivision, except those for 259
permanent improvements and for payments of debt charges of the 260
subdivision. 261

(J) "Debt charges" means the principal, including any 262
mandatory sinking fund deposits and mandatory redemption payments, 263
interest, and any redemption premium, payable on securities as 264
those payments come due and are payable. The use of "debt charges" 265
for this purpose does not imply that any particular securities 266
constitute debt within the meaning of the Ohio Constitution or 267
other laws. 268

(K) "Financing costs" means all costs and expenses relating 269
to the authorization, including any required election, issuance, 270
sale, delivery, authentication, deposit, custody, clearing, 271
registration, transfer, exchange, fractionalization, replacement, 272
payment, and servicing of securities, including, without 273
limitation, costs and expenses for or relating to publication and 274

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printing, postage, delivery, preliminary and final official 275
statements, offering circulars, and informational statements, 276
travel and transportation, underwriters, placement agents, 277
investment bankers, paying agents, registrars, authenticating 278
agents, remarketing agents, custodians, clearing agencies or 279
corporations, securities depositories, financial advisory 280
services, certifications, audits, federal or state regulatory 281
agencies, accounting and computation services, legal services and 282
obtaining approving legal opinions and other legal opinions, 283
credit ratings, redemption premiums, and credit enhancement 284
facilities. Financing costs may be paid from any moneys available 285
for the purpose, including, unless otherwise provided in the 286
proceedings, from the proceeds of the securities to which they 287
relate and, as to future financing costs, from the same sources 288
from which debt charges on the securities are paid and as though 289
debt charges. 290

(L) "Fiscal officer" means the following, or, in the case of 291
absence or vacancy in the office, a deputy or assistant authorized 292
by law or charter to act in the place of the named officer, or if 293
there is no such authorization then the deputy or assistant 294
authorized by legislation to act in the place of the named officer 295
for purposes of this chapter, in the case of the following 296
subdivisions: 297

(1) A county, the county auditor; 298

(2) A municipal corporation, the city auditor or village 299
clerk or clerk-treasurer, or the officer who, by virtue of a 300
charter, has the duties and functions provided in the Revised Code 301
for the city auditor or village clerk or clerk-treasurer; 302

(3) A school district, the treasurer of the board of 303
education; 304

(4) A regional water and sewer district, the secretary of the 305

board of trustees;	306
(5) A joint township hospital district, the treasurer of the district;	307 308
(6) A joint ambulance district, the clerk of the board of trustees;	309 310
(7) A joint recreation district, the person designated pursuant to section 755.15 of the Revised Code;	311 312
(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;	313 314 315 316 317
(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;	318 319 320
(10) A joint fire district, the clerk of the board of trustees of that district;	321 322
(11) A regional or county library district, the person responsible for the financial affairs of that district;	323 324
(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;	325 326 327
(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;	328 329 330
(14) A fire and ambulance district, the person appointed as fiscal officer under division (B) of section 505.375 of the Revised Code;	331 332 333
(15) A subdivision described in division (MM) (16) <u>(17)</u> of this	334

section, the officer who is designated by law as or performs the 335
functions of its chief fiscal officer. 336

(M) "Fiscal year" has the same meaning as in section 9.34 of 337
the Revised Code. 338

(N) "Fractionalized interests in public obligations" means 339
participations, certificates of participation, shares, or other 340
instruments or agreements, separate from the public obligations 341
themselves, evidencing ownership of interests in public 342
obligations or of rights to receive payments of, or on account of, 343
principal or interest or their equivalents payable by or on behalf 344
of an obligor pursuant to public obligations. 345

(O) "Fully registered securities" means securities in 346
certificated or uncertificated form, registered as to both 347
principal and interest in the name of the owner. 348

(P) "Fund" means to provide for the payment of debt charges 349
and expenses related to that payment at or prior to retirement by 350
purchase, call for redemption, payment at maturity, or otherwise. 351

(Q) "General obligation" means securities to the payment of 352
debt charges on which the full faith and credit and the general 353
property taxing power, including taxes within the tax limitation 354
if available to the subdivision, of the subdivision are pledged. 355

(R) "Interest" or "interest equivalent" means those payments 356
or portions of payments, however denominated, that constitute or 357
represent consideration for forbearing the collection of money, or 358
for deferring the receipt of payment of money to a future time. 359

(S) "Internal Revenue Code" means the "Internal Revenue Code 360
of 1986," 100 Stat. 2085, 26 U.S.C.A. 1 et seq., as amended, and 361
includes any laws of the United States providing for application 362
of that code. 363

(T) "Issuer" means any public issuer and any nonprofit 364
corporation authorized to issue securities for or on behalf of any 365

public issuer. 366

(U) "Legislation" means an ordinance or resolution passed by 367
a majority affirmative vote of the then members of the taxing 368
authority unless a different vote is required by charter 369
provisions governing the passage of the particular legislation by 370
the taxing authority. 371

(V) "Mandatory sinking fund redemption requirements" means 372
amounts required by proceedings to be deposited in a bond 373
retirement fund for the purpose of paying in any year or fiscal 374
year by mandatory redemption prior to stated maturity the 375
principal of securities that is due and payable, except for 376
mandatory prior redemption requirements as provided in those 377
proceedings, in a subsequent year or fiscal year. 378

(W) "Mandatory sinking fund requirements" means amounts 379
required by proceedings to be deposited in a year or fiscal year 380
in a bond retirement fund for the purpose of paying the principal 381
of securities that is due and payable in a subsequent year or 382
fiscal year. 383

(X) "Net indebtedness" has the same meaning as in division 384
(A) of section 133.04 of the Revised Code. 385

(Y) "Obligor," in the case of securities or fractionalized 386
interests in public obligations issued by another person the debt 387
charges or their equivalents on which are payable from payments 388
made by a public issuer, means that public issuer. 389

(Z) "One purpose" relating to permanent improvements means 390
any one permanent improvement or group or category of permanent 391
improvements for the same utility, enterprise, system, or project, 392
development or redevelopment project, or for or devoted to the 393
same general purpose, function, or use or for which 394
self-supporting securities, based on the same or different sources 395
of revenues, may be issued or for which special assessments may be 396

levied by a single ordinance or resolution. "One purpose"	397
includes, but is not limited to, in any case any off-street	398
parking facilities relating to another permanent improvement, and:	399
(1) Any number of roads, highways, streets, bridges,	400
sidewalks, and viaducts;	401
(2) Any number of off-street parking facilities;	402
(3) In the case of a county, any number of permanent	403
improvements for courthouse, jail, county offices, and other	404
county buildings, and related facilities;	405
(4) In the case of a school district, any number of	406
facilities and buildings for school district purposes, and related	407
facilities.	408
(AA) "Outstanding," referring to securities, means securities	409
that have been issued, delivered, and paid for, except any of the	410
following:	411
(1) Securities canceled upon surrender, exchange, or	412
transfer, or upon payment or redemption;	413
(2) Securities in replacement of which or in exchange for	414
which other securities have been issued;	415
(3) Securities for the payment, or redemption or purchase for	416
cancellation prior to maturity, of which sufficient moneys or	417
investments, in accordance with the applicable legislation or	418
other proceedings or any applicable law, by mandatory sinking fund	419
redemption requirements, mandatory sinking fund requirements, or	420
otherwise, have been deposited, and credited for the purpose in a	421
bond retirement fund or with a trustee or paying or escrow agent,	422
whether at or prior to their maturity or redemption, and, in the	423
case of securities to be redeemed prior to their stated maturity,	424
notice of redemption has been given or satisfactory arrangements	425
have been made for giving notice of that redemption, or waiver of	426

that notice by or on behalf of the affected security holders has
been filed with the subdivision or its agent for the purpose.

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

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

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

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(EE) "Proceedings" means the legislation, certifications,
notices, orders, sale proceedings, trust agreement or indenture,
mortgage, lease, lease-purchase agreement, assignment, credit
enhancement facility agreements, and other agreements,
instruments, and documents, as amended and supplemented, and any

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election proceedings, authorizing, or providing for the terms and
conditions applicable to, or providing for the security or sale or
award of, public obligations, and includes the provisions set
forth or incorporated in those public obligations and proceedings.

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

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

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

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

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

(1) Securities;

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

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

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

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

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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.

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

(MM) "Subdivision" means any of the following:	521
(1) A county, including a county that has adopted a charter under Article X, Ohio Constitution;	522 523
(2) A municipal corporation, including a municipal corporation that has adopted a charter under Article XVIII, Ohio Constitution;	524 525 526
(3) A school district;	527
(4) A regional water and sewer district organized under Chapter 6119. of the Revised Code;	528 529
(5) A joint township hospital district organized under section 513.07 of the Revised Code;	530 531
(6) A joint ambulance district organized under section 505.71 of the Revised Code;	532 533
(7) A joint recreation district organized under division (C) of section 755.14 of the Revised Code;	534 535
(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;	536 537 538 539
(9) A township police district organized under section 505.48 of the Revised Code;	540 541
(10) A township;	542
(11) A joint fire district organized under section 505.371 of the Revised Code;	543 544
(12) A county library district created under section 3375.19 or a regional library district created under section 3375.28 of the Revised Code;	545 546 547
(13) A joint solid waste management district organized under section 343.01 or 343.012 of the Revised Code;	548 549

(14) A joint emergency medical services district organized under section 307.052 of the Revised Code;	550 551
(15) A fire and ambulance district organized under section 505.375 of the Revised Code;	552 553
(16) <u>A fire district organized under division (C) of section 505.37 of the Revised Code;</u>	554 555
<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.	556 557 558
(NN) "Taxing authority" means in the case of the following subdivisions:	559 560
(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;	561 562 563 564 565 566
(2) A municipal corporation, the legislative authority;	567
(3) A school district, the board of education;	568
(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;	569 570 571 572
(5) A joint township hospital district, the joint township hospital board;	573 574
(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;	575 576 577 578 579

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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; 580
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- (8) A joint solid waste management district organized under 583
section 343.01 or 343.012 of the Revised Code, the board of 584
directors of the district; 585
- (9) A subdivision described in division (MM)~~(16)~~(17) of this 586
section, the legislative or governing body or official. 587
- (OO) "Tax limitation" means the "ten-mill limitation" as 588
defined in section 5705.02 of the Revised Code without diminution 589
by reason of section 5705.313 of the Revised Code or otherwise, 590
or, in the case of a municipal corporation or county with a 591
different charter limitation on property taxes levied to pay debt 592
charges on unvoted securities, that charter limitation. Those 593
limitations shall be respectively referred to as the "ten-mill 594
limitation" and the "charter tax limitation." 595
- (PP) "Tax valuation" means the aggregate of the valuations of 596
property subject to ad valorem property taxation by the 597
subdivision on the real property, personal property, and public 598
utility property tax lists and duplicates most recently certified 599
for collection, and shall be calculated without deductions of the 600
valuations of otherwise taxable property exempt in whole or in 601
part from taxation by reason of exemptions of certain amounts of 602
taxable value under division (C) of section 5709.01 or section 603
323.152 of the Revised Code, or similar laws now or in the future 604
in effect. 605
- (QQ) "Year" means the calendar year. 606
- (RR) "Interest rate hedge" means any arrangement by which 607
either: 608
- (1) The different interest costs or receipts at fixed 609
interest rates and at floating interest rates, or at different 610

maturities, are exchanged on stated amounts of bonds or 611
investments, or on notional amounts; 612

(2) A party will pay interest costs in excess of an agreed 613
limitation. 614

(SS) "Administrative agent," "agent," "commercial paper," 615
"floating rate interest structure," "indexing agent," "interest 616
rate period," "put arrangement," and "remarketing agent" have the 617
same meanings as in section 9.98 of the Revised Code. 618

(TT) "Sales tax supported" means obligations to the payment 619
of debt charges on which an additional sales tax or additional 620
sales taxes have been pledged by the taxing authority of a county 621
pursuant to section 133.081 of the Revised Code. 622

Sec. 505.10. The board of township trustees may accept, on 623
behalf of the township, the donation by bequest, devise, deed of 624
gift, or otherwise, of any real or personal property for any 625
township use. When the township has property, including motor 626
vehicles, road machinery, equipment, and tools, which the board, 627
by resolution, finds it does not need for public use, ~~are is~~ 628
obsolete, or ~~are is~~ unfit for the use for which ~~they were~~ it was 629
acquired, the board may sell and convey that property or otherwise 630
dispose of it in accordance with this section. Except as otherwise 631
provided in sections 505.08 ~~and~~, 505.101, and 505.102 of the 632
Revised Code, the sale or other disposition of unneeded, obsolete, 633
or unfit property shall be made in accordance with one of the 634
following: 635

(A)(1) If the fair market value of property to be sold is, in 636
the opinion of the board, in excess of two thousand five hundred 637
dollars, the sale shall be by public auction, and the board shall 638
publish notice of the time, place, and manner of the sale once a 639
week for three weeks in a newspaper published, or of general 640
circulation, in the township, the last of those publications to be 641

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at least five days before the date of sale, and shall post a 642
typewritten or printed notice of the time, place, and manner of 643
the sale in the office of the board for at least ten days prior to 644
the sale. 645

(2) If the fair market value of property to be sold is, in 646
the opinion of the board, two thousand five hundred dollars or 647
less, the board may sell the property by private sale, without 648
advertisement or public notification. 649

(3) If the board finds, by resolution, that the township has 650
motor vehicles, road machinery, equipment, or tools which are not 651
needed, or are unfit for public use, and the board wishes to sell 652
the motor vehicles, road machinery, equipment, or tools to the 653
person or firm from which it proposes to purchase other motor 654
vehicles, road machinery, equipment, or tools, the board may offer 655
to sell the motor vehicles, road machinery, equipment, or tools to 656
that person or firm, and to have the selling price credited to the 657
person or firm against the purchase price of other motor vehicles, 658
road machinery, equipment, or tools. 659

(4) If the board advertises for bids for the sale of new 660
motor vehicles, road machinery, equipment, or tools to the 661
township, it may include in the same advertisement a notice of the 662
willingness of the board to accept bids for the purchase of 663
township-owned motor vehicles, road machinery, equipment, or tools 664
which are obsolete or not needed for public use, and to have the 665
amount of those bids subtracted from the selling price of the new 666
motor vehicles, road machinery, equipment, or tools, as a means of 667
determining the lowest responsible bidder. 668

(5) When a township has title to real property, the board of 669
township trustees, by resolution, may authorize the transfer and 670
conveyance of that property to any other political subdivision of 671
the state upon such terms as are agreed to between the board and 672
the legislative authority of that political subdivision. 673

(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. 674
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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. 680
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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. 685
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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 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 693
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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
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,

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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 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

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

(2) ~~Contract~~ The board may contract for the immediate 778
 acquisition, replacement, or repair of equipment needed for the 779
 emergency situation, without following the competitive bidding 780
 requirements of section 5549.21 or any other section of the 781
 Revised Code. 782

(B) In lieu of collecting service charges from owners for the 783
removal of snow or ice from an undedicated road by the board of 784
township trustees as provided in division (A)(1) of this section, 785
the board may enter into a contract with a developer whereby the 786
developer agrees to pay the service charges for the snow and ice 787
removal instead of the owners. 788

(C) The removal of snow, ice, debris, or other obstructions 789
 from an undedicated road by a board of township trustees acting 790
 pursuant to a resolution adopted under division (A) of this 791
 section does not constitute approval or acceptance of the 792
 undedicated road. 793

~~(C)~~(D) As used in this section, "undedicated road" means a 794
 road that has not been approved and accepted by the board of 795
 county commissioners and is not a part of the state, county, or 796
 township road systems as provided in section 5535.01 of the 797
 Revised Code. 798

~~(D)~~(E) Nothing in this section shall be construed to waive 799

the requirement under section 1517.16 of the Revised Code that 800
approval of plans be obtained from the director of natural 801
resources or the director's representative prior to modifying or 802
causing the modification of the channel of any watercourse in a 803
wild, scenic, or recreational river area outside the limits of a 804
municipal corporation. 805

Sec. 507.11. (A) The board of township trustees may 806
authorize, by resolution, ~~authorize~~ township officers and 807
employees to incur obligations of ~~seven~~ two thousand five hundred 808
~~fifty~~ dollars or less on behalf of the township, or it may 809
authorize, by resolution, the township administrator to so 810
authorize township officers and employees. The obligations 811
incurred on behalf of the township by a township officer or 812
employee acting pursuant to any such resolution shall be 813
subsequently approved by the adoption of a formal resolution of 814
the board of township trustees. 815

(B) No money belonging to the township shall be paid out, 816
except upon an order ~~sign personally~~ signed by at least two of the 817
township trustees, and countersigned by the township clerk. 818

Sec. 517.15. ~~The A board of township trustees may receive by~~ 819
~~gift, devise, bequest, or otherwise, any money, securities, or~~ 820
~~other property, in trust, as a permanent fund to be held and~~ 821
~~invested by the board and its successors in office, the income~~ 822
~~therefrom to be used and expended under its direction, in~~ create a 823
permanent cemetery endowment fund for the purpose of maintaining, 824
improving, and beautifying township cemeteries and burial lots in 825
township cemeteries. The fund shall consist of money arising from 826
the following sources: 827

(A) Gifts, devises, or bequests received for the purpose of 828
maintaining, improving, or beautifying township cemeteries; 829

(B) Charges added to the price regularly charged for burial lots for the purpose of maintaining, improving, or beautifying township cemeteries; 830
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(C) Contributions of money from the township general fund; 833

(D) An individual agreement with the purchaser of a burial lot providing that a part of the purchase price is to be applied to the purpose of maintaining, improving, or beautifying any burial lot designated and named by the purchaser; 834
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(E) Individual gifts, devises, or bequests made for the care maintenance, improvement, and ~~beautifying~~ beautification of any burial lot designated and named by the person making such the gift, devise, or bequest, in any township cemetery over which such board has jurisdiction. 838
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Sec. 5543.10. (A) The county engineer, upon the order of the board of county commissioners or board of township trustees, shall construct sidewalks, curbs, or gutters of suitable materials, along or connecting the public highways, outside any municipal corporation, upon the petition of a majority of the abutting property owners, ~~and the.~~ The expense of the construction of such sidewalks these improvements may be paid by the county or township, or by the county or township and abutting property owners in such proportion as determined by the board of county commissioners or board of township trustees. The board of county commissioners or board of township trustees may assess part or all of the cost of ~~such sidewalks~~ these improvements against the abutting property owners, in proportion to benefits accruing to ~~such~~ their property. 843
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The board of county commissioners or board of township trustees ~~may~~, by unanimous vote, may order the construction, repair, or maintenance of sidewalks, curbs, and gutters along or connecting the public highways, outside a municipal corporation, 857
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without a petition ~~therefor~~ for that construction, repair, or 861
maintenance, and may assess none, all, or any part of the cost 862
against abutting property owners, provided that notice is given by 863
publication for three successive weeks in a newspaper of general 864
circulation within the county, ~~stating the intention of the board~~ 865
of county commissioners or board of township trustees to 866
construct, repair, or maintain ~~such sidewalks,~~ the specified 867
improvements and fixing a date for a hearing on ~~the improvement~~ 868
~~them.~~ As part of ~~these~~ a sidewalk improvements improvement, the 869
board may include the repair or reconstruction of a driveway 870
within the sidewalk easement. As part of a curb improvement, the 871
board may include construction or repair of a driveway apron. 872

Notice to all abutting property owners shall be given by two 873
publications in a newspaper of general circulation in ~~such~~ the 874
county, at least ten days prior to the date fixed in the notice 875
for the making of ~~such~~ assessments. ~~Such~~ The notice shall state 876
the time and place when abutting property owners will be given an 877
opportunity to be heard with reference to assessments, ~~and the.~~ 878
The board of county commissioners or board of township trustees 879
shall determine whether ~~such~~ assessments shall be paid in one or 880
more installments. 881

(B) The county engineer may trim or remove any and all trees, 882
shrubs, and other vegetation growing in or encroaching onto the 883
right-of-way of the easement of a public sidewalk along or 884
connecting the public highways and maintained by the county, and 885
the board of township trustees may trim or remove any and all 886
trees, shrubs, and other vegetation growing in or encroaching onto 887
the right-of-way of the easement of a public sidewalk along or 888
connecting the public highways and maintained by the township, as 889
is necessary in the engineer's or board's judgment to facilitate 890
the right of the public to improvement and maintenance of, and 891
uninterrupted travel on, public sidewalks in the county or 892

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 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 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 under this section include a fence, post, pole, athletic or recreational apparatus, rock, or berm, any vegetation, or any

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other object identified by the board or superintendent as 924
interfering with or obstructing the township road under division 925
(A) of this section. 926

(C) The authority granted in this section does not apply to 927
an object that is lawfully entitled to be maintained on land 928
belonging to a township road pursuant to a franchise or other 929
grant of public authority. 930

Sec. 5571.16. The board of township trustees, by resolution, 931
may require any person to obtain a permit before installing a 932
driveway culvert or making any excavation in a public township 933
highway or highway right-of-way within its jurisdiction, except an 934
excavation to repair, rehabilitate, or replace a pole already 935
installed for the purpose of providing electric or 936
telecommunications service. The board ~~may~~, as a condition to the 937
granting of ~~such~~ the permit, may do any of the following: 938

(A) Require the applicant to submit plans indicating the 939
location, size, type, and duration of the culvert or excavation 940
contemplated; 941

(B) Specify methods of excavation, refilling, and resurfacing 942
to be followed; 943

(C) Require the use of ~~such~~ warning devices ~~as~~ it ~~deems~~ 944
considers necessary to protect travelers on the highway; 945

(D) Require the applicant to indemnify the township against 946
liability or damage as the result of ~~such~~ the installation of the 947
culvert or as a result of the excavation; 948

(E) Require the applicant to post a deposit or bond, with 949
sureties to the satisfaction of the board, conditioned upon the 950
performance of all conditions ~~to~~ such in the permit. 951

Applications for permits under this section shall be made to 952
the township clerk upon forms to be furnished by the board. ~~Such~~ 953

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~~applications~~ Applications, including, but not limited to, a single 954
application for an excavation project to install six or more poles 955
for the purpose of providing electric or telecommunications 956
service or to install a pole associated with underground electric 957
or telecommunications service, shall be accompanied by a fee of 958
fifty dollars per application, which fee shall be returned to the 959
applicant if the application is denied. Except as otherwise 960
provided in this section, no application or fee shall be required 961
for an excavation project to install five or fewer poles for the 962
purpose of providing electric or telecommunications service, but 963
the person making that excavation shall provide verifiable notice 964
of the excavation to the township clerk at least three business 965
days prior to the date of the excavation. 966

No person shall install a driveway culvert or make an 967
excavation in any township highway or highway right-of-way in 968
violation of any resolution adopted pursuant to this section~~7~~, 969
except that, in the case of an emergency requiring immediate 970
action to protect the public health, safety, and welfare, an 971
excavation may be made without first obtaining a permit, if ~~such~~ 972
an application is made at the earliest possible opportunity. 973

As used in this section, "person" has the same meaning as in 974
section 1.59 of the Revised Code, and "right-of-way" has the same 975
meaning as in division (UU)(2) of section 4511.01 of the Revised 976
Code. 977

Sec. 5705.13. (A) A taxing authority of a subdivision, by 978
resolution or ordinance, may establish ~~a~~ reserve balance ~~account~~ 979
accounts to accumulate currently available resources for ~~any of~~ 980
the following purposes: 981

(1) To stabilize subdivision budgets against cyclical changes 982
in revenues and expenditures; 983

(2) Except as otherwise provided by this section, to provide 984

for the payment of claims under a self-insurance program for the 985
subdivision, if the subdivision is permitted by law to establish 986
such a program; 987

(3) To provide for the payment of claims under a 988
retrospective ratings plan for workers' compensation. 989

The ordinance or resolution establishing a reserve balance 990
account shall state the purpose for which the ~~reserve balance~~ 991
account is established, the fund in which the account is to be 992
established, and the total amount of money to be reserved in the 993
account. 994

A subdivision that participates in a risk-sharing pool, by 995
which governments pool risks and funds and share in the costs of 996
losses, shall not establish a reserve balance account to provide 997
self-insurance for the subdivision. 998

~~A taxing authority of a subdivision shall not have more than~~ 999
~~three reserve balance accounts at any time.~~ Not more than one 1000
reserve balance account may be established for each of the 1001
purposes permitted under divisions (A)(2) and (3) of this section. 1002
Money to the credit of a reserve balance account may be expended 1003
only for the purpose for which the account was established. 1004

A reserve balance account established for the purpose 1005
described in division (A)(1) of this section ~~shall~~ may be 1006
established in the general fund or in one or more special funds 1007
for operating purposes of the subdivision, ~~and the~~. The amount of 1008
money to be reserved in ~~that~~ such an account in any fiscal year 1009
shall not exceed five per cent of the ~~general fund~~ revenue ~~for~~ 1010
credited in the preceding fiscal year to the fund in which the 1011
account is established. Subject to division (G) of section 5705.29 1012
of the Revised Code, any reserve balance in an account established 1013
under division (A)(1) of this section shall not be considered part 1014
of the unencumbered balance or revenue of the subdivision under 1015

division (A) of section 5705.35 or division (A)(1) of section 1016
5705.36 of the Revised Code. 1017

At any time, a taxing authority of a subdivision, by 1018
resolution or ordinance, may reduce or eliminate the reserve 1019
balance in a reserve balance account established for the purpose 1020
described in division (A)(1) of this section. 1021

A reserve balance account established for the purpose 1022
described in division (A)(2) or (3) of this section shall be 1023
established in the general fund of the subdivision or by the 1024
establishment of a separate internal service fund established to 1025
account for the operation of the self-insurance or retrospective 1026
ratings plan program, and shall be based on sound actuarial 1027
principles. The total amount of money in a reserve balance account 1028
for self-insurance may be expressed in dollars or as the amount 1029
determined to represent an adequate reserve according to sound 1030
actuarial principles. 1031

A taxing authority of a subdivision, by resolution or 1032
ordinance, may rescind a reserve balance account established under 1033
this division. If a reserve balance account is rescinded, money 1034
that has accumulated in the account shall be transferred to the 1035
fund or funds from which the money originally was transferred. 1036

(B) A taxing authority of a subdivision, by resolution or 1037
ordinance, may establish a special revenue fund for the purpose of 1038
accumulating resources for the payment of accumulated sick leave 1039
and vacation leave, and for payments in lieu of taking 1040
compensatory time off, upon the termination of employment or the 1041
retirement of officers and employees of the subdivision. The 1042
special revenue fund may also accumulate resources for payment of 1043
salaries during any fiscal year when the number of pay periods 1044
exceeds the usual and customary number of pay periods. 1045
Notwithstanding sections 5705.14, 5705.15, and 5705.16 of the 1046
Revised Code, the taxing authority, by resolution or ordinance, 1047

may transfer money to the special revenue fund from any other fund 1048
of the subdivision from which such payments may lawfully be made. 1049
The taxing authority, by resolution or ordinance, may rescind a 1050
special revenue fund established under this division. If a special 1051
revenue fund is rescinded, money that has accumulated in the fund 1052
shall be transferred to the fund or funds from which the money 1053
originally was transferred. 1054

(C) A taxing authority of a subdivision, by resolution or 1055
ordinance, may establish a capital projects fund for the purpose 1056
of accumulating resources for the acquisition, construction, or 1057
improvement of fixed assets of the subdivision. For the purposes 1058
of this section, "fixed assets" includes motor vehicles. More than 1059
one capital projects fund may be established and may exist at any 1060
time. The ordinance or resolution shall identify the source of the 1061
money to be used to acquire, construct, or improve the fixed 1062
assets identified in the resolution or ordinance, the amount of 1063
money to be accumulated for that purpose, the period of time over 1064
which that amount is to be accumulated, and the fixed assets that 1065
the taxing authority intends to acquire, construct, or improve 1066
with the money to be accumulated in the fund. 1067

A taxing authority of a subdivision shall not accumulate 1068
money in a capital projects fund for more than ~~five~~ ten years 1069
after the resolution or ordinance establishing the fund is 1070
adopted. If the subdivision has not entered into a contract for 1071
the acquisition, construction, or improvement of fixed assets for 1072
which money was accumulated in such a fund before the end of that 1073
~~five-year~~ ten-year period, the fiscal officer of the subdivision 1074
shall transfer all money in the fund to the fund or funds from 1075
which that money originally was transferred or the fund that 1076
originally was intended to receive the money. 1077

A taxing authority of a subdivision, by resolution or 1078
ordinance, may rescind a capital projects fund. If a capital 1079

projects fund is rescinded, money that has accumulated in the fund 1080
shall be transferred to the fund or funds from which the money 1081
originally was transferred. 1082

Notwithstanding sections 5705.14, 5705.15, and 5705.16 of the 1083
Revised Code, the taxing authority of a subdivision, by resolution 1084
or ordinance, may transfer money to the capital projects fund from 1085
any other fund of the subdivision that may lawfully be used for 1086
the purpose of acquiring, constructing, or improving the fixed 1087
assets identified in the resolution or ordinance. 1088

Sec. 5705.19. This section does not apply to school districts 1089
or county school financing districts. 1090

The taxing authority of any subdivision at any time and in 1091
any year, by vote of two-thirds of all the members of the taxing 1092
authority, may declare by resolution and certify the resolution to 1093
the board of elections not less than seventy-five days before the 1094
election upon which it will be voted that the amount of taxes that 1095
may be raised within the ten-mill limitation will be insufficient 1096
to provide for the necessary requirements of the subdivision and 1097
that it is necessary to levy a tax in excess of that limitation 1098
for any of the following purposes: 1099

(A) For current expenses of the subdivision, except that the 1100
total levy for current expenses of a detention facility district 1101
or district organized under section 2151.65 of the Revised Code 1102
shall not exceed two mills and that the total levy for current 1103
expenses of a combined district organized under sections 2152.41 1104
and 2151.65 of the Revised Code shall not exceed four mills; 1105

(B) For the payment of debt charges on certain described 1106
bonds, notes, or certificates of indebtedness of the subdivision 1107
issued subsequent to January 1, 1925; 1108

(C) For the debt charges on all bonds, notes, and 1109

certificates of indebtedness issued and authorized to be issued	1110
prior to January 1, 1925;	1111
(D) For a public library of, or supported by, the subdivision	1112
under whatever law organized or authorized to be supported;	1113
	1114
(E) For a municipal university, not to exceed two mills over	1115
the limitation of one mill prescribed in section 3349.13 of the	1116
Revised Code;	1117
(F) For the construction or acquisition of any specific	1118
permanent improvement or class of improvements that the taxing	1119
authority of the subdivision may include in a single bond issue;	1120
(G) For the general construction, reconstruction,	1121
resurfacing, and repair of streets, roads, and bridges in	1122
municipal corporations, counties, or townships;	1123
(H) For <u>parks and</u> recreational purposes;	1124
(I) For the purpose of providing and maintaining fire	1125
apparatus, appliances, buildings, or sites therefor, or sources of	1126
water supply and materials therefor, or the establishment and	1127
maintenance of lines of fire alarm telegraph, or the payment of	1128
permanent, part-time, or volunteer firefighters or firefighting	1129
companies to operate the same, including the payment of the	1130
firefighter employers' contribution required under section 742.34	1131
of the Revised Code, or the purchase of ambulance equipment, or	1132
the provision of ambulance, paramedic, or other emergency medical	1133
services operated by a fire department or firefighting company;	1134
(J) For the purpose of providing and maintaining motor	1135
vehicles, communications, and other equipment used directly in the	1136
operation of a police department, or the payment of salaries of	1137
permanent police personnel, including the payment of the police	1138
officer employers' contribution required under section 742.33 of	1139
the Revised Code, or the payment of the costs incurred by	1140

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townships as a result of contracts made with other political	1141
subdivisions in order to obtain police protection, or the	1142
provision of ambulance or emergency medical services operated by a	1143
police department;	1144
(K) For the maintenance and operation of a county home or	1145
detention facility;	1146
(L) For community mental retardation and developmental	1147
disabilities programs and services pursuant to Chapter 5126. of	1148
the Revised Code, except that the procedure for such levies shall	1149
be as provided in section 5705.222 of the Revised Code;	1150
(M) For regional planning;	1151
(N) For a county's share of the cost of maintaining and	1152
operating schools, district detention facilities, forestry camps,	1153
or other facilities, or any combination thereof, established under	1154
section 2152.41 or 2151.65 of the Revised Code or both of those	1155
sections;	1156
(O) For providing for flood defense, providing and	1157
maintaining a flood wall or pumps, and other purposes to prevent	1158
floods;	1159
(P) For maintaining and operating sewage disposal plants and	1160
facilities;	1161
(Q) For the purpose of purchasing, acquiring, constructing,	1162
enlarging, improving, equipping, repairing, maintaining, or	1163
operating, or any combination of the foregoing, a county transit	1164
system pursuant to sections 306.01 to 306.13 of the Revised Code,	1165
or of making any payment to a board of county commissioners	1166
operating a transit system or a county transit board pursuant to	1167
section 306.06 of the Revised Code;	1168
(R) For the subdivision's share of the cost of acquiring or	1169
constructing any schools, forestry camps, detention facilities, or	1170

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other facilities, or any combination thereof, under section	1171
2152.41 or 2151.65 of the Revised Code or both of those sections;	1172
(S) For the prevention, control, and abatement of air	1173
pollution;	1174
(T) For maintaining and operating cemeteries;	1175
(U) For providing ambulance service, emergency medical	1176
service, or both;	1177
(V) For providing for the collection and disposal of garbage	1178
or refuse, including yard waste;	1179
(W) For the payment of the police officer employers'	1180
contribution or the firefighter employers' contribution required	1181
under sections 742.33 and 742.34 of the Revised Code;	1182
(X) For the construction and maintenance of a drainage	1183
improvement pursuant to section 6131.52 of the Revised Code;	1184
(Y) For providing or maintaining senior citizens services or	1185
facilities as authorized by section 307.694, 307.85, 505.70, or	1186
505.706 or division (EE) of section 717.01 of the Revised Code;	1187
(Z) For the provision and maintenance of zoological park	1188
services and facilities as authorized under section 307.76 of the	1189
Revised Code;	1190
(AA) For the maintenance and operation of a free public	1191
museum of art, science, or history;	1192
(BB) For the establishment and operation of a 9-1-1 system,	1193
as defined in section 4931.40 of the Revised Code;	1194
(CC) For the purpose of acquiring, rehabilitating, or	1195
developing rail property or rail service. As used in this	1196
division, "rail property" and "rail service" have the same	1197
meanings as in section 4981.01 of the Revised Code. This division	1198
applies only to a county, township, or municipal corporation.	1199

(DD) For the purpose of acquiring property for, constructing, 1200
operating, and maintaining community centers as provided for in 1201
section 755.16 of the Revised Code; 1202

(EE) For the creation and operation of an office or joint 1203
office of economic development, for any economic development 1204
purpose of the office, and to otherwise provide for the 1205
establishment and operation of a program of economic development 1206
pursuant to sections 307.07 and 307.64 of the Revised Code; 1207

(FF) For the purpose of acquiring, establishing, 1208
constructing, improving, equipping, maintaining, or operating, or 1209
any combination of the foregoing, a township airport, landing 1210
field, or other air navigation facility pursuant to section 505.15 1211
of the Revised Code; 1212

(GG) For the payment of costs incurred by a township as a 1213
result of a contract made with a county pursuant to section 1214
505.263 of the Revised Code in order to pay all or any part of the 1215
cost of constructing, maintaining, repairing, or operating a water 1216
supply improvement; 1217

(HH) For a board of township trustees to acquire, other than 1218
by appropriation, an ownership interest in land, water, or 1219
wetlands, or to restore or maintain land, water, or wetlands in 1220
which the board has an ownership interest, not for purposes of 1221
recreation, but for the purposes of protecting and preserving the 1222
natural, scenic, open, or wooded condition of the land, water, or 1223
wetlands against modification or encroachment resulting from 1224
occupation, development, or other use, which may be styled as 1225
protecting or preserving "greenspace" in the resolution, notice of 1226
election, or ballot form; 1227

(II) For the support by a county of a crime victim assistance 1228
program that is provided and maintained by a county agency or a 1229
private, nonprofit corporation or association under section 307.62 1230

of the Revised Code;	1231
(JJ) For any or all of the purposes set forth in divisions	1232
(I) and (J) of this section. This division applies only to a	1233
township.	1234
(KK) For a countywide public safety communications system	1235
under section 307.63 of the Revised Code. This division applies	1236
only to counties.	1237
(LL) For the support by a county of criminal justice services	1238
under section 307.45 of the Revised Code;	1239
(MM) For the purpose of maintaining and operating a jail or	1240
other detention facility as defined in section 2921.01 of the	1241
Revised Code;	1242
(NN) For purchasing, maintaining, or improving, or any	1243
combination of the foregoing, real estate on which to hold	1244
agricultural fairs. This division applies only to a county.	1245
(OO) For constructing, rehabilitating, repairing, or	1246
maintaining sidewalks, walkways, trails, bicycle pathways, or	1247
similar improvements, or acquiring ownership interests in land	1248
necessary for the foregoing improvements;	1249
(PP) For both of the purposes set forth in divisions (G) and	1250
(OO) of this section.	1251
(QQ) For both of the purposes set forth in divisions (H) and	1252
(HH) of this section. This division applies only to a township.	1253
(RR) For the legislative authority of a municipal	1254
corporation, board of county commissioners of a county, or board	1255
of township trustees of a township to acquire agricultural	1256
easements, as defined in section 5301.67 of the Revised Code, and	1257
to supervise and enforce the easements.	1258
(SS) For both of the purposes set forth in divisions (BB) and	1259
(KK) of this section. This division applies only to a county.	1260

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

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

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

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

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

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

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

(a) For the purposes set forth in division (I), (J), (U), or

(KK) of this section;	1292
(b) For the maintenance and operation of a joint recreation district;	1293
	1294
(c) A levy imposed by a township for the purposes set forth in division (G) of this section.	1295
	1296
(4) When the increase is for the purpose or purposes set forth in division (D), (G), <u>(H)</u> , (CC), or (PP) of this section, the tax levy may be for any specified number of years or for a continuing period of time, as set forth in the resolution.	1297
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(5) When the additional rate is for the purpose described in division (Z) of this section, the increased rate shall be for any number of years not exceeding ten.	1301
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	1303
A levy for one of the purposes set forth in division (G), (I), (J), or (U) of this section may be reduced pursuant to section 5705.261 or 5705.31 of the Revised Code. A levy for one of the purposes set forth in division (G), (I), (J), or (U) of this section may also be terminated or permanently reduced by the taxing authority if it adopts a resolution stating that the continuance of the levy is unnecessary and the levy shall be terminated or that the millage is excessive and the levy shall be decreased by a designated amount.	1304
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A resolution of a detention facility district, a district organized under section 2151.65 of the Revised Code, or a combined district organized under both sections 2152.41 and 2151.65 of the Revised Code may include both current expenses and other purposes, provided that the resolution shall apportion the annual rate of levy between the current expenses and the other purpose or purposes. The apportionment need not be the same for each year of the levy, but the respective portions of the rate actually levied each year for the current expenses and the other purpose or purposes shall be limited by the apportionment.	1313
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Whenever a board of county commissioners, acting either as 1323
the taxing authority of its county or as the taxing authority of a 1324
sewer district or subdistrict created under Chapter 6117. of the 1325
Revised Code, by resolution declares it necessary to levy a tax in 1326
excess of the ten-mill limitation for the purpose of constructing, 1327
improving, or extending sewage disposal plants or sewage systems, 1328
the tax may be in effect for any number of years not exceeding 1329
twenty, and the proceeds of the tax, notwithstanding the general 1330
provisions of this section, may be used to pay debt charges on any 1331
obligations issued and outstanding on behalf of the subdivision 1332
for the purposes enumerated in this paragraph, provided that any 1333
such obligations have been specifically described in the 1334
resolution. 1335

The resolution shall go into immediate effect upon its 1336
passage, and no publication of the resolution is necessary other 1337
than that provided for in the notice of election. 1338

When the electors of a subdivision have approved a tax levy 1339
under this section, the taxing authority of the subdivision may 1340
anticipate a fraction of the proceeds of the levy and issue 1341
anticipation notes in accordance with section 5705.191 or 5705.193 1342
of the Revised Code. 1343

Section 2. That existing sections 124.23, 124.27, 133.01, 1344
505.10, 505.82, 507.11, 517.15, 5543.10, 5571.14, 5571.16, 1345
5705.13, and 5705.19 and sections 517.16, 517.17, and 517.18 of 1346
the Revised Code are hereby repealed. 1347