

AN ACT

To amend sections 148.04, 148.06, 305.11, 504.11, 505.172, 505.375, 505.391, 505.94, 515.01, 5705.10, 5705.35, 5705.36, 5747.51, and 5747.62 and to enact sections 504.021 and 5705.132 of the Revised Code to make changes in various laws pertaining to townships, to permit written distribution of records, in lieu of reading the previous proceedings' record, at a session of the board of county commissioners, and to permit townships and municipal corporations to directly form fire and ambulance districts.

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

SECTION 1. That sections 148.04, 148.06, 305.11, 504.11, 505.172, 505.375, 505.391, 505.94, 515.01, 5705.10, 5705.35, 5705.36, 5747.51, and 5747.62 be amended and sections 504.021 and 5705.132 of the Revised Code be enacted to read as follows:

Sec. 148.04. (A) The Ohio public employees deferred compensation board shall initiate, plan, expedite, and, subject to an appropriate assurance of the approval of the internal revenue service, promulgate and offer to all eligible employees, and thereafter administer on behalf of all participating employees and continuing members, and alter as required, a program for deferral of compensation, including a reasonable number of options to the employee for the investment of deferred funds, including life insurance, annuities, variable annuities, pooled investment funds managed by the board, or other forms of investment approved by the board, always in such form as will assure the desired tax treatment of such funds. The members of the ~~Ohio public employees deferred compensation~~ board are the trustees of any deferred funds and shall discharge their duties with respect to the funds solely in the interest of and for the exclusive benefit of participating employees, continuing members, and their beneficiaries. With respect to such deferred funds, section 148.09 of the Revised Code shall apply to

claims against participating employees or continuing members and their employers.

(B) Every employer of an eligible employee shall contract with ~~such~~ the employee upon the employee's application for participation in a deferred compensation program offered by the board. Every retirement system serving an eligible employee shall serve as collection agent for compensation deferred by any of its members and account for and deliver such sums to the board.

(C) The board shall, subject to any applicable contract provisions, undertake to obtain as favorable conditions of tax treatment as possible, both in the initial programs and any permitted alterations ~~thereof~~ of them or additions ~~thereto~~ to them, as to such matters as terms of distribution, designation of beneficiaries, withdrawal upon disability, financial hardship, or termination of public employment, and other optional provisions.

(D) In no event shall the total of the amount of deferred compensation to be set aside under a deferred compensation program and the employee's nondeferred income for any year exceed the total annual salary or compensation under the existing salary schedule or classification plan applicable to ~~such~~ the employee in ~~such~~ that year.

Such a deferred compensation program shall be in addition to any retirement or any other benefit program provided by law for employees of this state. The board shall adopt rules pursuant to Chapter 119. of the Revised Code to provide any necessary standards or conditions for the administration of its programs, including any limits on the portion of a participating employee's compensation that may be deferred in order to avoid adverse treatment of the program by the internal revenue service or the occurrence of deferral, withholding, or other deductions in excess of the compensation available for any pay period.

Any income deferred under such a plan shall continue to be included as regular compensation for the purpose of computing the contributions to and benefits from the retirement system of such employee. Any sum so deferred shall not be included in the computation of any federal and state income taxes withheld on behalf of any such employee.

(E) This section does not limit the authority of any municipal corporation, county, township, park district, conservancy district, sanitary district, health district, public library, county law library, public institution of higher education, or school district to provide separate authorized plans or programs for deferring compensation of their officers and employees in addition to the program for the deferral of compensation offered by the board. Any municipal corporation, township, public institution of higher

education, or school district that offers such plans or programs shall include a reasonable number of options to its officers or employees for the investment of the deferred funds, including annuities, variable annuities, regulated investment trusts, or other forms of investment approved by the municipal corporation, ~~township,~~ public institution of higher education, or school district, that will assure the desired tax treatment of the funds.

Sec. 148.06. As used in this section:

(A) "Government unit" means a county, ~~township,~~ park district of any kind, conservancy district, sanitary district, health district, public library district, or county law library.

(B) "Governing board" means, in the case of the county, the board of county commissioners; ~~in the case of a township, the board of township trustees;~~ in the case of a park district, the board of park commissioners; in the case of a conservancy district, the district's board of directors; in the case of a sanitary district, the district's board of directors; in the case of a health district, the board of health; in the case of a public library district, the board of library trustees; and in the case of a county law library, the board of trustees of the law library association.

In addition to the program of deferred compensation that may be offered under this chapter, a governing board may offer to all of the officers and employees of the government unit not to exceed two additional programs for deferral of compensation designed for favorable tax treatment of the compensation so deferred. Any such program shall include a reasonable number of options to the officer or employee for the investment of the deferred funds, including annuities, variable annuities, regulated investment trusts, or other forms of investment approved by the governing board, that will assure the desired tax treatment of the funds.

Any income deferred under such a plan shall continue to be included as regular compensation for the purpose of computing the contributions to and benefits from the officer's or employee's retirement system but shall not be included in the computation of any federal and state income taxes withheld on behalf of any such employee.

Sec. 305.11. Immediately upon the opening of each day's session of the board of county commissioners, the records of the proceedings of the session of the previous day shall be read, or provided to each commissioner in written form, by the clerk of the board; and, if correct, approved and signed by the commissioners. When the board is not in session, the record of proceedings shall be kept in the county auditor's office or, if the county has a full-time clerk, in the county commissioners' office, open at all proper times to public inspection. It shall be certified by the president and clerk of

the board; and shall be received as evidence in every court in the state.

Sec. 504.021. As used in this chapter, except for its use in sections 504.01 and 504.02 of the Revised Code, a "board of township trustees" means only a board of township trustees of a township that adopts a limited home rule government under this chapter.

Sec. 504.11. (A) The vote on the question of passage of a resolution provided for in section 504.10 of the Revised Code or a motion related to that resolution shall be taken by yeas and nays and entered on the journal, and the resolution or motion shall not be passed without concurrence of a majority of all members of the board of township trustees, except that each emergency resolution under that section shall require the affirmative vote of all of the members of the board for its enactment. If an emergency resolution fails to receive the required vote for passage as an emergency measure but receives the necessary majority for passage as a nonemergency resolution, it shall be considered passed as a nonemergency resolution. Except as otherwise provided in division (B) of this section, a resolution shall become effective thirty days after it is filed with the township fiscal officer. Each emergency resolution shall determine that the resolution is necessary for the immediate preservation of the public peace, health, safety, or welfare and shall contain a statement of the necessity for the emergency. Each resolution shall be authenticated by the signature of the township fiscal officer, but the failure or refusal of the fiscal officer to sign a resolution shall not invalidate an otherwise properly enacted resolution.

(B) Each resolution appropriating money, submitting a question to the electorate, determining to proceed with an election, or providing for the approval of a revision, codification, recodification, or rearrangement of resolutions, or publication of resolutions in book form, ~~and any emergency resolution,~~ shall take effect, unless a later time is specified in the resolution, ten days after it is filed with the township fiscal officer. Emergency resolutions shall take effect immediately.

(C) Each resolution shall be recorded in a book, or other record prescribed by the board, established and maintained for that purpose. The township fiscal officer or a duly authorized deputy to the fiscal officer shall, upon the request of any person and upon the payment of a fee established by the board, certify true copies of any resolution, and these certified copies shall be admissible as evidence in any court.

(D) The procedures provided in this section apply only to resolutions adopted pursuant to a township's limited home rule powers as authorized by this chapter.

Sec. 505.172. (A) As used in this section, "law enforcement officer"

means a sheriff, deputy sheriff, constable, police officer of a township or joint township police district, marshal, deputy marshal, or municipal police officer.

~~(B)~~ Except as otherwise provided in this section and section 505.17 of the Revised Code, a board of township trustees may adopt regulations and orders that are necessary to control noise within the unincorporated territory of the township that is generated at any premises to which a D permit has been issued by the division of liquor control or that is generated within any areas zoned for residential use.

~~(B)(C)~~ Any person who engages in any of the activities described in section 1.61 of the Revised Code is exempt from any regulation or order adopted under division ~~(A)~~ ~~(B)~~ of this section if the noise is attributed to an activity described in section 1.61 of the Revised Code. Any person who engages in coal mining and reclamation operations, as defined in division (B) of section 1513.01 of the Revised Code, or surface mining, as defined in division (A) of section 1514.01 of the Revised Code, is exempt from any regulation or order adopted under division ~~(A)~~ ~~(B)~~ of this section if the noise is attributed to coal mining and reclamation or surface mining activities. Noise resulting from the drilling, completion, operation, maintenance, or construction of any crude oil or natural gas wells or pipelines or any appurtenances to those wells or pipelines or from the distribution, transportation, gathering, or storage of crude oil or natural gas is exempt from any regulation or order adopted under division ~~(A)~~ ~~(B)~~ of this section.

~~(C)~~ ~~With the exception of any business operating at (D)(1) Except as otherwise provided in division (C) or (D)(2) of this section, any premises to which a D permit has been issued by the division of liquor control, no regulation or order adopted under division (A) (B) of this section shall apply to any business or industry in existence and operating on the effective date of this amendment October 20, 1999, except that and a regulation or order so adopted shall apply to any new operation or expansion of that business or industry that results in substantially increased noise levels from those generated by that business or industry on the effective that date of this amendment.~~

(2) Any regulation or order adopted under division (B) of this section applies to any premises to which a D permit has been issued by the division of liquor control regardless of whether the premises was in existence and operating on October 20, 1999, or whether it came into existence and operation after that date.

~~(D)(E)~~ Whoever violates any regulation or order adopted under division ~~(A)~~ ~~(B)~~ of this section is guilty of a ~~minor~~ misdemeanor of the second

degree. Fines levied and collected under this section shall be paid into the township general revenue fund.

(E)(F) Any person allegedly aggrieved by another person's violation of a regulation or order adopted under division (A) (B) of this section may seek in a civil action a declaratory judgment, an injunction, or other appropriate relief against the other person for committing the act or practice that violates that ~~resolution~~ regulation or order. A board of township trustees that adopts a regulation or order under division (B) of this section shall seek in a civil action an injunction against each person that commits an act or practice that violates that regulation or order. The court involved in the a civil action referred to in this division may award to the prevailing party reasonable attorney's fees limited to the work reasonably performed.

(G) If any law enforcement officer with jurisdiction in a township that has adopted a regulation or order under division (B) of this section has reasonable cause to believe that any premises to which a D permit has been issued by the division of liquor control has violated the regulation or order and, as a result of the violation, has caused, is causing, or is about to cause substantial and material harm, the law enforcement officer may issue an order that the premises cease and desist from the activity violating the regulation or order. The cease-and-desist order shall be served personally upon the owner, operator, manager, or other person in charge of the premises immediately after its issuance by the officer. The township thereafter may publicize or otherwise make known to all interested persons that the cease-and-desist order has been issued.

The cease-and-desist order shall specify the particular conduct that is subject to the order and shall inform the person upon whom it is served that the premises will be granted a hearing in the municipal court or county court with jurisdiction over the premises regarding the operation of the order and the possible issuance of an injunction or other appropriate relief. The premises shall comply with the cease-and-desist order immediately upon receipt of the order. Upon service of the cease-and-desist order upon the owner, operator, manager, or other person in charge of the premises, the township law director or, if the township does not have a law director, the prosecuting attorney of the county in which the township is located shall file in the municipal court or county court with jurisdiction over the premises a civil action seeking to confirm the cease-and-desist order and seeking an injunction or other appropriate relief against the premises. The owner, operator, manager, or other person in charge of the premises may file a motion in that civil action for a stay of the cease-and-desist order for good cause shown, pending the court's rendering its decision in the action. The

court shall set a date for a hearing, hold the hearing, and render a decision in the action not more than ten days after the date of the cease-and-desist order, or the cease-and-desist order is terminated. Division (F) of this section applies regarding an action filed as described in this division.

(H) Nothing in this section authorizes a township to enforce any regulation or order adopted under division (B) of this section against a premises to which a D permit has been issued by the division of liquor control if that premises is not located in the unincorporated territory of that township.

Sec. 505.375. (A) ~~The~~ (1)(a) The boards of township trustees of one or more townships and the legislative authorities of one or more municipal corporations, or the legislative authorities of two or more municipal corporations, or the boards of township trustees of two or more townships, may negotiate an agreement to form a fire and ambulance district for the delivery of both fire and ambulance services. The agreement shall be ratified by the adoption of a joint resolution by a majority of the members of each board of township trustees involved and a majority of the members of the legislative authority of each municipal corporation involved. The joint resolution shall specify a date on which the fire and ambulance district shall come into being.

(b) If a joint fire district created under section 505.371 of the Revised Code or a joint ambulance district created under section 505.71 of the Revised Code is dissolved to facilitate the creation of a fire and ambulance district under division (A)(1)(a) of this section, the townships and municipal corporations forming the fire and ambulance district may transfer to the fire and ambulance district any of the funds on hand, moneys and taxes in the process of collection, credits, and real and personal property apportioned to them under division (D) of section 505.371 of the Revised Code or section 505.71 of the Revised Code, as applicable, for use by the fire and ambulance district in accordance with this section.

(2)(a) The board of trustees of a joint ambulance district created under section 505.71 of the Revised Code and the board of fire district trustees of a joint fire district created under section 505.371 of the Revised Code may negotiate ~~in accordance with this section~~ to combine their two joint districts into a single district, ~~called a~~ fire and ambulance district, for the delivery of both fire and ambulance services, if the geographic area covered by the combining joint districts is exactly the same. Both boards shall adopt a joint resolution ratifying the agreement and setting a date on which the fire and ambulance district shall come into being. ~~On~~

(b) On that date, the joint fire district and the joint ambulance district

shall cease to exist, and the power of each to levy a tax upon taxable property shall terminate, except that any levy of a tax for the payment of indebtedness within the territory of the joint fire or joint ambulance district as it was composed at the time the indebtedness was incurred shall continue to be collected by the successor fire and ambulance district if the indebtedness remains unpaid. All

~~All~~ funds and other property of the joint districts ~~that combined into the fire and ambulance district~~ shall become the property of the fire and ambulance district, unless otherwise provided in the negotiated agreement. The agreement shall provide for the settlement of all debts and obligations of the joint districts.

(B)(1) The governing body of ~~the a~~ fire and ambulance district created under division (A)(1) or (2) of this section shall be a board of trustees of at least three but no more than nine members, appointed as provided in the agreement creating the district. Members of the board ~~of trustees~~ may be compensated at a rate not to exceed thirty dollars per meeting for not more than fifteen meetings per year, and may be reimbursed for all necessary expenses incurred, as provided in the agreement creating the district.

(2) The board shall employ a clerk and other employees as it considers best, including a fire chief or fire prevention officers, and shall fix their compensation. Neither this section nor any other section of the Revised Code requires, or shall be construed to require, that the fire chief of a fire and ambulance district be a resident of the district.

Before entering upon the duties of office, the clerk shall execute a bond, in the amount and with surety to be approved by the board, payable to the state, conditioned for the faithful performance of all of the clerk's official duties. The clerk shall deposit the bond with the presiding officer of the board, who shall file a copy of it, certified by the presiding officer, with the county auditor of the county containing the most territory in the district.

The board also shall ~~also~~ provide for the appointment of a fiscal officer for the district. ~~The board and~~ may ~~also~~ enter into agreements with volunteer fire companies for the use and operation of fire-fighting equipment. Volunteer firefighters acting under such an agreement are subject to the requirements for volunteer firefighters set forth in division (A) of section 505.38 of the Revised Code.

(3) Employees of the district shall not be removed from office except as provided by sections 733.35 to 733.39 of the Revised Code, except that, to initiate removal proceedings, the board shall designate a private citizen or, if the employee is employed as a firefighter, the board may designate the fire chief, to investigate, conduct the proceedings, and prepare the necessary

charges in conformity with those sections ~~733.35 to 733.39~~ of the Revised Code, and except that the board shall perform the functions and duties specified for the municipal legislative authority under those sections. The board may pay reasonable compensation to any private citizen hired for services rendered in the matter.

(4) No person shall be appointed as a permanent full-time paid member of the district whose duties include fire fighting, or be appointed as a volunteer firefighter, unless that person has received a certificate issued under former section 3303.07 or section 4765.55 of the Revised Code evidencing satisfactory completion of a firefighter training program. The board may send its officers and firefighters to schools of instruction designed to promote the efficiency of firefighters and, if authorized in advance, may pay their necessary expenses from the funds used for the maintenance and operation of the district.

The board may choose, by adoption of an appropriate resolution, to have the Ohio medical transportation board license any emergency medical service organization it operates. If the board adopts such a resolution, Chapter 4766. of the Revised Code, except for sections 4766.06 and 4766.99 of the Revised Code, applies to the organization. All rules adopted under the applicable sections of that chapter also apply to the organization. The board may ~~likewise remove~~, by resolution, ~~remove~~ its emergency medical service organization from the jurisdiction of the Ohio medical transportation board.

(C) The board of trustees of a fire and ambulance district created under division (A)(1) or (2) of this section may exercise the following powers:

(1) Purchase or otherwise provide any fire apparatus, mechanical resuscitators, or other fire or ambulance equipment, appliances, or materials; fire hydrants; and water supply for ~~fire-fighting~~ firefighting purposes that seems advisable to the board;

(2) Provide for the care and maintenance of equipment and, for that purpose, purchase, lease, lease with an option to purchase, or construct and maintain necessary buildings;

(3) Establish and maintain lines of fire-alarm communications within the limits of the district;

(4) Appropriate land for a fire station or medical emergency unit needed in order to respond in reasonable time to a fire or medical emergency, in accordance with Chapter 163. of the Revised Code;

(5) Purchase, appropriate, or accept a deed or gift of land to enlarge or improve a fire station or medical emergency unit;

(6) Purchase, lease, lease with an option to purchase, maintain, and use all materials, equipment, vehicles, buildings, and land necessary to perform

its duties;

(7) Contract for a period not to exceed three years with one or more townships, municipal corporations, counties, joint fire districts, joint ambulance districts, governmental agencies, nonprofit corporations, or private ambulance owners located either within or outside the state, to furnish or receive ambulance services or emergency medical services within the several territories of the contracting parties, if the contract is first authorized by all boards of trustees and legislative authorities concerned;

(8) Establish reasonable charges for the use of ambulance or emergency medical services under the same conditions under which a board of fire district trustees may establish those charges under section 505.371 of the Revised Code;

(9) Establish all necessary rules to guard against the occurrence of fires and to protect property and lives against damage and accidents;

(10) Adopt a standard code pertaining to fire, fire hazards, and fire prevention prepared and promulgated by the state or by a public or private organization that publishes a model or standard code;

(11) Provide for charges for false alarms at commercial establishments in the same manner as joint fire districts are authorized to do under section 505.391 of the Revised Code;

(12) Issue bonds and other evidences of indebtedness, subject to Chapter 133. of the Revised Code, but only after approval by a vote of the electors of the district as provided by section 133.18 of the Revised Code;

(13) To provide the services and equipment it considers necessary, levy a sufficient tax, subject to Chapter 5705. of the Revised Code, on all the taxable property in the district.

(D) Any municipal corporation or township may join an existing fire and ambulance district, whether created under division (A)(1) or (2) of this section, by its legislative authority's adoption of a resolution requesting the membership and upon approval of the board of trustees of the district. Any municipal corporation or township may withdraw from a district, whether created under division (A)(1) or (2) of this section, by its legislative authority's adoption of a resolution ordering withdrawal. Upon its withdrawal, the municipal corporation or township ceases to be a part of the district, and the district's power to levy a tax on taxable property in the withdrawing township or municipal corporation terminates, except that the district shall continue to levy and collect taxes for the payment of indebtedness within the territory of the district as it was composed at the time the indebtedness was incurred.

Upon the withdrawal of any township or municipal corporation from a

district, the county auditor of the county containing the most territory in the district shall ascertain, apportion, and order a division of the funds on hand, including funds in the ambulance and emergency medical services fund, moneys and taxes in the process of collection, except for taxes levied for the payment of indebtedness, credits, and real and personal property on the basis of the valuation of the respective tax duplicates of the withdrawing municipal corporation or township and the remaining territory of the district.

(E) As used in this section:

(1) "Governmental agency" includes all departments, boards, offices, commissions, agencies, colleges, universities, institutions, and other instrumentalities of this or another state.

(2) "Emergency medical service organization" has the same meaning as in section 4766.01 of the Revised Code.

Sec. 505.391. (A) If, after the fire department of a township, township fire district, or joint fire district, or a private fire company with which the fire department of a township, township fire district, or joint fire district contracts for fire protection, responds to a false alarm from an automatic fire alarm system at a commercial establishment or residential building, the board of township trustees gives written notice by certified mail that it may assess a charge of up to three hundred dollars for each subsequent false alarm ~~within a period of thirty days~~ occurring after any three false alarm alarms by that system within the same calendar year, the board of township trustees may assess that charge. This notice shall be mailed to the owner and the lessee, if any, of the building in which the system is installed. After the board gives this notice, the board need not give any additional written notices before assessing a charge for a false alarm as provided by this section. ~~If not paid within sixty days after the owner or lessee receives a written notice by certified mail that a charge has been assessed, the charge shall be entered upon the real property tax list and tax duplicate, shall be a lien upon the property served, and shall be collected as other taxes. Charges collected under this section shall be returned to the township general fund.~~

As (B) If payment of the bill assessing a charge for a false alarm is not received within thirty days, the township fiscal officer shall send a notice by certified mail to the manager and to the owner, if different, of the real estate of which the commercial establishment is a part, or to the occupant, lessee, agent, or tenant and to the owner, if different, of the real estate of which the residential building is a part, indicating that failure to pay the bill within thirty days, or to show just cause why the bill should not be paid within thirty days, will result in the assessment of a lien upon the real estate in the amount of the bill. If payment is not received or just cause for nonpayment

is not shown within those thirty days, the amount of the bill shall be entered upon the tax duplicate, shall be a lien upon the real estate from the date of the entry, and shall be collected as other taxes and returned to the township treasury to be earmarked for use for fire services.

(C) As used in this section, "commercial establishment" means a building or buildings in an area used primarily for nonresidential, commercial purposes.

Sec. 505.94. (A) A board of township trustees may, by resolution, require the registration of all transient vendors within the unincorporated territory of the township and may regulate the time, place, and manner in which these vendors may sell, offer for sale, or solicit orders for future delivery of goods, or the board may, by resolution, prohibit these activities within that territory. If the board requires the registration of all transient vendors, it may establish a reasonable registration fee, not to exceed ~~seventy five~~ one hundred fifty dollars for a registration period, and this registration shall be valid for a period of at least ninety days after the date of registration. Any board of township trustees that provides for the registration and regulation, or prohibition, of transient vendors under this section shall notify the prosecuting attorney of the county in which the township is located of its registration and regulatory requirements or prohibition. No transient vendor shall fail to register or to comply with regulations or prohibitions established by a board of township trustees under this division.

This division does not authorize a board of township trustees to apply a resolution it adopts under this division to any person invited by an owner or tenant to visit the owner's or tenant's premises to sell, offer for sale, or solicit orders for future delivery of goods.

(B) As used in this section:

(1) "Goods" means goods, wares, services, merchandise, periodicals, and other articles or publications.

(2) "Transient vendor" means any person who opens a temporary place of business for the sale of goods or who, on the streets or while traveling about the township, ~~either~~ sells or offers for sale goods, or solicits orders for future delivery of goods where payment is required prior to the delivery of the goods, or attempts to arrange an appointment for a future estimate or sales call. "Transient vendor" does not include any person who represents any entity exempted from taxation under section 5709.04 of the Revised Code, that notifies the board of township trustees that its representatives are present in the township for the purpose of ~~either~~ selling or offering for sale goods, or soliciting orders for future delivery of goods, or attempting to arrange an appointment for a future estimate or sales call, and does not

include a person licensed under Chapter 4707. of the Revised Code.

Sec. 515.01. The board of township trustees may provide artificial lights for any road, highway, public place, or building under its supervision or control, or for any territory within the township and outside the boundaries of any municipal corporation, when the board determines that the public safety or welfare requires that the road, highway, public place, building, or territory shall be lighted. The lighting may be procured either by the township installing a lighting system or by contracting with any person or corporation to furnish lights.

If lights are furnished under contract, the contract may provide that the equipment employed may be owned by the township or by the person or corporation supplying ~~it~~ the lights.

If the board determines to procure lighting by contract and the total estimated cost of the contract exceeds twenty-five thousand dollars, the board shall prepare plans and specifications for the lighting equipment and shall, for two weeks, advertise for bids for furnishing the lighting equipment, either by posting the advertisement in three conspicuous places in the township or by publication of the advertisement once a week, for two consecutive weeks, in a newspaper of general circulation in the township. Any such contract for lighting shall be made with the lowest and best bidder.

No lighting contract awarded by the board shall be made to cover a period of more than ~~ten~~ twenty years. The cost of installing and operating any lighting system or any light furnished under contract shall be paid from the general fund of the township treasury.

Sec. 5705.10. (A) All revenue derived from the general levy for current expense within the ten-mill limitation, from any general levy for current expense authorized by vote in excess of the ten-mill limitation, and from sources other than the general property tax, unless its use for a particular purpose is prescribed by law, shall be paid into the general fund.

(B) All revenue derived from general or special levies for debt charges, whether within or in excess of the ten-mill limitation, which is levied for the debt charges on serial bonds, notes, or certificates of indebtedness having a life less than five years, shall be paid into the bond retirement fund; and all such revenue which is levied for the debt charges on all other bonds, notes, or certificates of indebtedness shall be paid into the sinking fund.

(C) All revenue derived from a special levy shall be credited to a special fund for the purpose for which the levy was made.

(D) Except as otherwise provided by resolution adopted pursuant to section 3315.01 of the Revised Code, all revenue derived from a source

other than the general property tax and which the law prescribes shall be used for a particular purpose, shall be paid into a special fund for such purpose. Except as otherwise provided by resolution adopted pursuant to section 3315.01 of the Revised Code or as otherwise provided by section 3315.40 of the Revised Code, all revenue derived from a source other than the general property tax, for which the law does not prescribe use for a particular purpose, including interest earned on the principal of any special fund, regardless of the source or purpose of the principal, shall be paid into the general fund.

(E) All proceeds from the sale of public obligations or fractionalized interests in public obligations as defined in section 133.01 of the Revised Code, except premium and accrued interest, shall be paid into a special fund for the purpose of such issue, and any interest and other income earned on money in such special fund may be used for the purposes for which the indebtedness was authorized or may be credited to the general fund or other fund or account as the taxing authority authorizes and used for the purposes of that fund or account. The premium and accrued interest received from such sale shall be paid into the sinking fund or the bond retirement fund of the subdivision.

¶ (F) Except as provided in division (G) of this section, if a permanent improvement of the subdivision is sold, the amount received from the sale shall be paid into the sinking fund, the bond retirement fund, or into a special fund for the construction or acquisition of permanent improvements; provided that the proceeds from the sale of a public utility shall be paid into the sinking fund or bond retirement fund to the extent necessary to provide for the retirement of the outstanding indebtedness incurred in the construction or acquisition of such utility. Proceeds from the sale of property other than a permanent improvement shall be paid into the fund from which such property was acquired or is maintained; or, if there is no such fund, into the general fund.

(G) A township that has a population greater than fifteen thousand according to the most recent federal decennial census and that has declared one or more improvements in the township to be a public purpose under section 5709.73 of the Revised Code may pay proceeds from the sale of a permanent improvement of the township into its general fund if both of the following conditions are satisfied:

(1) The township fiscal officer determines that all foreseeable public infrastructure improvements, as defined in section 5709.40 of the Revised Code, to be made in the township in the ten years immediately following the date the permanent improvement is sold will have been financed through

resolutions adopted under section 5709.73 of the Revised Code on or before the date of the sale. The fiscal officer shall provide written certification of this determination for the township's records.

(2) The permanent improvement being sold was financed entirely from moneys in the township's general fund.

(H) Money paid into any fund shall be used only for the purposes for which such fund is established.

Sec. 5705.132. In addition to any reserve balance account established under section 5705.13 of the Revised Code, a board of township trustees, by resolution, may establish a reserve balance account to accumulate currently available resources for any purpose for which the board may lawfully expend money of the township other than for the purposes for which a reserve balance account may be established under section 5705.13 of the Revised Code. Money may be transferred to the reserve balance account from another fund or account of the township only if money in that fund or account may lawfully be expended for the purpose for which the reserve balance account is created. A reserve balance account created under this section may exist for not more than five fiscal years beginning with the first fiscal year in which money is credited to the account. The total amount of money to the credit of all reserve balance accounts established under this section at any time in any fiscal year shall not exceed five per cent of the total of the township's revenue from all sources for the preceding fiscal year and any unencumbered balances carried over to the current fiscal year from the preceding fiscal year. Money in a reserve balance account shall be expended only for the purpose for which the account is established. More than one reserve balance account may be established under this section.

The resolution establishing a reserve balance account shall state the specific purpose for which the account is established, the fund within which the account is established, the fund or account from which money shall be transferred to the account, and the number of years the account will exist. The resolution shall specify the maximum total amount of money that may be credited to the account during its existence and the maximum amount of money to be credited to the account each fiscal year the account exists. The board, by subsequent resolution, may change the amount to be credited and the source from which money is transferred, subject to the limitations of this section.

The board, by resolution, may rescind a reserve balance account established under this section before the expiration of the account. The board, by resolution, may extend the life of a reserve balance account, provided that the total number of years the fund exists shall not exceed five

fiscal years beginning with the first fiscal year in which money is credited to the account.

Upon the expiration or rescission of a reserve balance account established under this section, any unexpended balance in the account shall be transferred to the fund or account from which money in the account was originally transferred. If money in the account originally was transferred from more than one fund or account, a pro rata share of the unexpended balance shall be transferred to each such fund or account proportionate to the amount originally transferred from that fund or account.

The balance to the credit of a reserve balance account shall not be considered part of the unencumbered balance or revenue of the township under division (A) of section 5705.35 or division (A)(1) of section 5705.36 of the Revised Code.

Sec. 5705.35. (A) The certification of the budget commission to the taxing authority of each subdivision or taxing unit, as set forth in section 5705.34 of the Revised Code, shall show the various funds of such subdivisions other than funds to be created by transfer and shall be filed by the county budget commission with such taxing authority on or before the first day of March in the case of school districts and on or before the first day of September in each year in the case of all other taxing authorities. There shall be set forth on the credit side of each fund the estimated unencumbered balances and receipts, and if a tax is to be levied for such fund, the estimated revenue to be derived therefrom, the rate of the levy, and what portion thereof is within, and what in excess of, the ten-mill tax limitation, and on the debit side, the total appropriations that may be made therefrom. Subject to division (G) of section 5705.29 of the Revised Code, any reserve balance in an account established under section 5705.13 of the Revised Code for the purpose described in division (A)(1) of that section, and the principal of a nonexpendable trust fund established under section 5705.131 of the Revised Code and any additions to principal arising from sources other than the reinvestment of investment earnings arising from that fund, are not unencumbered balances for the purposes of this section. ~~There~~ The balance in a reserve balance account established under section 5705.132 of the Revised Code is not an unencumbered balance for the purposes of this division.

There shall be attached to the certification a summary, which shall be known as the "official certificate of estimated resources," that shall state the total estimated resources of each fund of the subdivision that are available for appropriation in the fiscal year, other than funds to be created by transfer, and a statement of the amount of the total tax duplicate of the

school district to be used in the collection of taxes for the following calendar year. Before the end of the fiscal year, the taxing authority of each subdivision and other taxing unit shall revise its tax budget, if one was adopted, so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the total appropriations that may be made from such fund, as determined by the budget commission in its certification; and such revised budget shall be the basis of the annual appropriation measure.

(B)(1) Except as otherwise provided in division (B)(2) of this section, revenues from real property taxes scheduled to be settled on or before the tenth day of August and the fifteenth day of February of a fiscal year under divisions (A) and (C) of section 321.24 of the Revised Code, and revenue from taxes levied on personal property used in business scheduled to be settled on or before the thirty-first day of October and the thirtieth day of June of a fiscal year under divisions (B) and (D) of section 321.24 of the Revised Code shall not be available for appropriation by a board of education prior to the fiscal year in which such latest scheduled settlement date occurs, except that moneys advanced to the treasurer of a board of education under division (A)(2)(b) of section 321.34 of the Revised Code shall be available for appropriation in the fiscal year in which they are paid to the treasurer under such section. If the date for any settlement of taxes is extended under division (E) of section 321.24 of the Revised Code, the latest date set forth in divisions (A) to (D) of that section shall be used to determine in which fiscal year the revenues are first available for appropriation.

(2) Revenues available for appropriation by a school district during a fiscal year may include amounts borrowed in that fiscal year under section 133.301 of the Revised Code in anticipation of the collection of taxes that are to be included in the settlements made under divisions (C) and (D) of section 321.24 of the Revised Code in the ensuing fiscal year.

Sec. 5705.36. (A)(1) On or about the first day of each fiscal year, the fiscal officer of each subdivision and other taxing unit shall certify to the county auditor the total amount from all sources available for expenditures from each fund set up in the tax budget or, if adoption of a tax budget was waived under section 5705.281 of the Revised Code, from each fund created by or on behalf of the taxing authority. The amount certified shall include any unencumbered balances that existed at the end of the preceding year, excluding any of the following:

(a) Subject to division (G) of section 5705.29 of the Revised Code, any reserve balance in an account established under section 5705.13 of the

Revised Code for the purpose described in division (A)(1) of that section;

(b) The principal of a nonexpendable trust fund established under section 5705.131 of the Revised Code and any additions to principal arising from sources other than the reinvestment of investment earnings arising from that fund;

(c) The balance in a reserve balance account established under section 5705.132 of the Revised Code.

A school district's certification shall separately show the amount of any notes and unpaid and outstanding expenses on the preceding thirtieth day of June that are to be paid from property taxes that are to be settled during the current fiscal year under divisions (C) and (D) of section 321.24 of the Revised Code, and the amount of any spending reserve available for appropriation during the current fiscal year under section 133.301 of the Revised Code. The budget commission, taking into consideration the balances and revenues to be derived from taxation and other sources, shall revise its estimate of the amounts that will be credited to each fund from such sources, and shall certify to the taxing authority of each subdivision an amended official certificate of estimated resources.

(2) Subject to divisions (A)(3) and (4) of this section, upon a determination by the fiscal officer of a subdivision that the revenue to be collected by the subdivision will be greater or less than the amount included in an official certificate, the fiscal officer may certify the amount of the deficiency or excess to the commission, and if the commission determines that the fiscal officer's certification is reasonable, the commission shall certify an amended official certificate reflecting the deficiency or excess.

(3) Upon a determination by the fiscal officer of a subdivision that the revenue to be collected by the subdivision will be greater than the amount included in an official certificate and the legislative authority intends to appropriate and expend the excess revenue, the fiscal officer shall certify the amount of the excess to the commission, and if the commission determines that the fiscal officer's certification is reasonable, the commission shall certify an amended official certificate reflecting the excess.

(4) Upon a determination by the fiscal officer of a subdivision that the revenue to be collected by the subdivision will be less than the amount included in an official certificate and that the amount of the deficiency will reduce available resources below the level of current appropriations, the fiscal officer shall certify the amount of the deficiency to the commission, and the commission shall certify an amended certificate reflecting the deficiency.

(5) The total appropriations made during the fiscal year from any fund

shall not exceed the amount set forth as available for expenditure from such fund in the official certificate of estimated resources, or any amendment thereof, certified prior to the making of the appropriation or supplemental appropriation.

(B) At the time of settlement of taxes against which notes have been issued under section 133.301 or division (D) of section 133.10 of the Revised Code and at the time a tax duplicate is delivered pursuant to section 319.28 or 319.29 of the Revised Code, the county auditor shall determine whether the total amount to be distributed to each school district from such settlement or duplicate, when combined with the amounts to be distributed from any subsequent settlement, will increase or decrease the amount available for appropriation during the current fiscal year from any fund. The county auditor shall certify this finding to the budget commission, which shall certify an amended official certificate reflecting the finding or certify to the school district that no amended certificate needs to be issued.

Sec. 5747.51. (A) Within ten days after the fifteenth day of July of each year, the tax commissioner shall make and certify to the county auditor of each county an estimate of the amount of the local government fund to be allocated to the undivided local government fund of each county for the ensuing calendar year and the estimated amount to be received by the undivided local government fund of each county from the taxes levied pursuant to section 5707.03 of the Revised Code for the ensuing calendar year.

(B) At each annual regular session of the county budget commission convened pursuant to section 5705.27 of the Revised Code, each auditor shall present to the commission the certificate of the commissioner, the annual tax budget and estimates, and the records showing the action of the commission in its last preceding regular session. The estimates shown on the certificate of the commissioner of the amount to be allocated from the local government fund and the amount to be received from taxes levied pursuant to section 5707.03 of the Revised Code shall be combined into one total comprising the estimate of the undivided local government fund of the county. The commission, after extending to the representatives of each subdivision an opportunity to be heard, under oath administered by any member of the commission, and considering all the facts and information presented to it by the auditor, shall determine the amount of the undivided local government fund needed by and to be apportioned to each subdivision for current operating expenses, as shown in the tax budget of the subdivision. This determination shall be made pursuant to divisions (C) to (I) of this section, unless the commission has provided for a formula

pursuant to section 5747.53 of the Revised Code.

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

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

(D) From the combined total of expenditures calculated pursuant to division (C) of this section, the commission shall deduct the following expenditures, if included in these funds in the tax budget:

(1) Expenditures for permanent improvements as defined in division (E) of section 5705.01 of the Revised Code;

(2) In the case of counties and townships, transfers to the road and bridge fund, and in the case of municipalities, transfers to the street construction, maintenance, and repair fund and the state highway improvement fund;

(3) Expenditures for the payment of debt charges;

(4) Expenditures for the payment of judgments.

(E) In addition to the deductions made pursuant to division (D) of this section, revenues accruing to the general fund and any special fund considered under division (C) of this section from the following sources shall be deducted from the combined total of expenditures calculated pursuant to division (C) of this section:

(1) Taxes levied within the ten-mill limitation, as defined in section 5705.02 of the Revised Code;

(2) The budget commission allocation of estimated county library and local government support fund revenues to be distributed pursuant to section 5747.48 of the Revised Code;

(3) Estimated unencumbered balances as shown on the tax budget as of the thirty-first day of December of the current year in the general fund, but not any estimated balance in any special fund considered in division (C) of this section;

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

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

If a county, township, or municipal corporation has created and maintains a nonexpendable trust fund under section 5705.131 of the Revised Code, the principal of the fund, and any additions to the principal arising from sources other than the reinvestment of investment earnings arising from such a fund, shall not be considered an unencumbered balance or revenue under division (E)(3) or (4) of this section. Only investment earnings arising from investment of the principal or investment of such additions to principal may be considered an unencumbered balance or revenue under those divisions.

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

(G) The budget commission shall total the relative need of all participating subdivisions in the county, and shall compute a relative need

factor by dividing the total estimate of the undivided local government fund by the total relative need of all participating subdivisions.

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

Percentage of municipal population within the county:	Percentage share of the county shall not exceed:
Less than forty-one per cent	Sixty per cent
Forty-one per cent or more but less than eighty-one per cent	Fifty per cent
Eighty-one per cent or more	Thirty per cent

Where the proportionate share of the county exceeds the limitations established in this division, the budget commission shall adjust the proportionate shares determined pursuant to this division so that the proportionate share of the county does not exceed these limitations, and it shall increase the proportionate shares of all other subdivisions on a pro rata basis. In counties having a population of less than one hundred thousand, not less than ten per cent shall be distributed to the townships therein.

(I) The proportionate share of each subdivision in the undivided local government fund determined pursuant to division (H) of this section for any calendar year shall not be less than the product of the average of the percentages of the undivided local government fund of the county as apportioned to that subdivision for the calendar years 1968, 1969, and 1970, multiplied by the total amount of the undivided local government fund of the county apportioned pursuant to former section 5735.23 of the Revised Code for the calendar year 1970. For the purposes of this division, the total apportioned amount for the calendar year 1970 shall be the amount actually allocated to the county in 1970 from the state collected intangible tax as levied by section 5707.03 of the Revised Code and distributed pursuant to section 5725.24 of the Revised Code, plus the amount received by the county in the calendar year 1970 pursuant to division (B)(1) of former

section 5739.21 of the Revised Code, and distributed pursuant to former section 5739.22 of the Revised Code. If the total amount of the undivided local government fund for any calendar year is less than the amount of the undivided local government fund apportioned pursuant to former section 5739.23 of the Revised Code for the calendar year 1970, the minimum amount guaranteed to each subdivision for that calendar year pursuant to this division shall be reduced on a basis proportionate to the amount by which the amount of the undivided local government fund for that calendar year is less than the amount of the undivided local government fund apportioned for the calendar year 1970.

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

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

The county auditor shall also send by certified mail, return receipt requested, a copy of such allocation to the fiscal officer of each subdivision entitled to participate in the allocation of the undivided local government fund of the county. This copy shall constitute the official notice of the commission action referred to in section 5705.37 of the Revised Code.

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

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

If any public official fails to maintain the records required by sections 5747.50 to 5747.55 of the Revised Code or by the rules issued by the tax

commissioner, the auditor of state, or the treasurer of state pursuant to such sections, or fails to comply with any law relating to the enforcement of such sections, the local government fund money allocated to the county shall be withheld until such time as the public official has complied with such sections or such law or the rules issued pursuant thereto.

Sec. 5747.62. (A) As used in this section and section 5747.63 of the Revised Code, "subdivision" means a municipal corporation, township, park district, or county.

(B) At each annual regular session of the county budget commission convened pursuant to section 5705.27 of the Revised Code, each auditor shall present to the commission the certificate of the commissioner, the annual tax budget and estimates, and the records showing the action of the commission in its last preceding regular session. The commission, after extending to the representatives of each subdivision an opportunity to be heard, under oath administered by any member of the commission, and considering all the facts and information presented to it by the auditor, shall determine the amount of the undivided local government revenue assistance fund needed by and to be apportioned to each subdivision for current operating expenses, as shown in the tax budget of the subdivision. This determination shall be made pursuant to divisions (C) to (H) of this section, unless the commission has provided for a formula pursuant to section 5747.63 of the Revised Code. Nothing in this section prevents the budget commission, for the purpose of apportioning the undivided local government revenue assistance fund, from inquiring into the claimed needs of any subdivision as stated in its tax budget, or from adjusting claimed needs to reflect actual needs. For the purposes of this section, "current operating expenses" means the lawful expenditures of a subdivision, except those for permanent improvements and except payments for interest, sinking fund, and retirement of bonds, notes, and certificates of indebtedness of the subdivision.

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

(D) From the combined total of expenditures calculated pursuant to division (C) of this section, the commission shall deduct the following expenditures, if included in these funds in the tax budget:

(1) Expenditures for permanent improvements as defined in division (E)

of section 5705.01 of the Revised Code;

(2) In the case of counties and townships, transfers to the road and bridge fund, and in the case of municipalities, transfers to the street construction, maintenance, and repair fund and the state highway improvement fund;

(3) Expenditures for the payment of debt charges;

(4) Expenditures for the payment of judgments.

(E) In addition to the deductions made pursuant to division (D) of this section, revenues accruing to the general fund and any special fund considered under division (C) of this section from the following sources shall be deducted from the combined total of expenditures calculated pursuant to division (C) of this section:

(1) Taxes levied within the ten-mill limitation, as defined in section 5705.02 of the Revised Code;

(2) The budget commission allocation of estimated county library and local government support fund revenues to be distributed pursuant to section 5747.48 of the Revised Code;

(3) Estimated unencumbered balances as shown on the tax budget as of the thirty-first day of December of the current year in the general fund, but not any estimated balance in any special fund considered in division (C) of this section;

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

Subject to division (G) of section 5705.29 of the Revised Code, money in a reserve balance account established by a county, township, or municipal

corporation under section 5705.13 of the Revised Code shall not be considered an unencumbered balance or revenue under division (E)(3) or (4) of this section. Money in a reserve balance account established by a township under section 5705.132 of the Revised Code shall not be considered an unencumbered balance or revenue under division (E)(3) or (4) of this section.

If a county, township, or municipal corporation has created and maintains a nonexpendable trust fund under section 5705.131 of the Revised Code, the principal of the fund, and any additions to the principal arising from sources other than the reinvestment of investment earnings arising from such a fund, shall not be considered an unencumbered balance or revenue under division (E)(3) or (4) of this section. Only investment earnings arising from investment of the principal or investment of such additions to principal may be considered an unencumbered balance or revenue under those divisions.

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

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

(H) The relative need of each subdivision shall be multiplied by the relative need factor to determine the proportionate share of the subdivision in the undivided local government revenue assistance fund of the county, provided that the maximum proportionate share of a county shall not exceed the following maximum percentages of the total estimate of the undivided local government revenue assistance fund governed by the relationship of the percentage of the population of the county that resides within municipal corporations within the county to the total population of the county as reported in the reports on population in Ohio by the department of development as of the twentieth day of July of the year in which the tax budget is filed with the budget commission:

Percentage of	Percentage share
municipal population	of the county
within the county:	shall not exceed:
Less than forty-one per cent	Sixty per cent
Forty-one per cent or more but less	

than eighty-one per cent

Fifty per cent

Eighty-one per cent or more

Thirty per cent

Where the proportionate share of the county exceeds the limitations established in this division, the budget commission shall adjust the proportionate shares determined pursuant to this division so that the proportionate share of the county does not exceed these limitations, and it shall increase the proportionate shares of all other subdivisions on a pro rata basis. In counties having a population of less than one hundred thousand, not less than ten per cent shall be distributed to the townships therein.

(I) On the basis of such apportionment, the county auditor shall compute the percentage share of each such subdivision in the undivided local government revenue assistance fund and shall at the same time certify to the tax commissioner the percentage share of the county as a subdivision. No payment shall be made from the undivided local government revenue assistance fund, except in accordance with such percentage shares.

Within ten days after the budget commission has made its apportionment, whether conducted pursuant to this section or section 5747.63 of the Revised Code, the auditor shall publish a list of the subdivisions and the amount each is to receive from the undivided local government revenue assistance fund and the percentage share of each subdivision, in a newspaper or newspapers of countywide circulation, and send a copy of such apportionment to the tax commissioner.

The county auditor shall also send by certified mail, return receipt requested, a copy of such apportionment to the fiscal officer of each subdivision entitled to participate in the allocation of the undivided local government revenue assistance fund of the county. This copy shall constitute the official notice of the commission action referred to in section 5705.37 of the Revised Code.

All money received by a subdivision from the county undivided local government revenue assistance fund shall be paid into the subdivision's general fund and used for current operating expenses.

If any public official fails to maintain the records required by sections 5747.61 to 5747.63 of the Revised Code or by the rules issued by the tax commissioner, the auditor of state, or the treasurer of state pursuant to such sections, or fails to comply with any law relating to the enforcement of such sections, the local government revenue assistance fund money allocated to the county shall be withheld until such time as the public official has complied with such sections or such law or the rules issued pursuant thereto.

SECTION 2. That existing sections 148.04, 148.06, 305.11, 504.11, 505.172, 505.375, 505.391, 505.94, 515.01, 5705.10, 5705.35, 5705.36, 5747.51, and 5747.62 of the Revised Code are hereby repealed.

Speaker _____ *of the House of Representatives.*

President _____ *of the Senate.*

Passed _____, 20____

Approved _____, 20____

Governor.

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

Director, Legislative Service Commission.

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

Secretary of State.

File No. _____ Effective Date _____