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**126th General Assembly**

**Regular Session**

**2005-2006**

**Am. Sub. H. B. No. 385**

**Representatives Brinkman, Seitz, Law, Schaffer, Webster, Wolpert,  
Domenick, Fende, Chandler, Daniels, McGregor, J., Combs, Barrett, Blessing,  
Calvert, Carano, Cassell, Coley, Collier, Distel, Evans, C., Flowers, Hartnett,  
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Uecker, Wagner, Yuko  
Senators Niehaus, Schuring, Kearney, Grendell, Padgett, Roberts, Schuler,  
Clancy**

**—**

**A B I L L**

To amend sections 148.04, 148.06, 305.11, 504.11, 1  
505.172, 505.375, 505.391, 505.94, 515.01, 2  
5705.10, 5705.35, 5705.36, 5747.51, and 5747.62 3  
and to enact sections 504.021 and 5705.132 of the 4  
Revised Code to make changes in various laws 5  
pertaining to townships, to permit written 6  
distribution of records, in lieu of reading the 7  
previous proceedings' record, at a session of the 8  
board of county commissioners, and to permit 9  
townships and municipal corporations to directly 10  
form fire and ambulance districts. 11

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

**Section 1.** That sections 148.04, 148.06, 305.11, 504.11, 12  
505.172, 505.375, 505.391, 505.94, 515.01, 5705.10, 5705.35, 13  
5705.36, 5747.51, and 5747.62 be amended and sections 504.021 and 14  
5705.132 of the Revised Code be enacted to read as follows: 15

Sec. 148.04. (A) The Ohio public employees deferred 16  
compensation board shall initiate, plan, expedite, and, subject to 17  
an appropriate assurance of the approval of the internal revenue 18  
service, promulgate and offer to all eligible employees, and 19  
thereafter administer on behalf of all participating employees and 20  
continuing members, and alter as required, a program for deferral 21  
of compensation, including a reasonable number of options to the 22  
employee for the investment of deferred funds, including life 23  
insurance, annuities, variable annuities, pooled investment funds 24  
managed by the board, or other forms of investment approved by the 25  
board, always in such form as will assure the desired tax 26  
treatment of such funds. The members of the ~~Ohio public employees~~ 27  
~~deferred compensation~~ board are the trustees of any deferred funds 28  
and shall discharge their duties with respect to the funds solely 29  
in the interest of and for the exclusive benefit of participating 30  
employees, continuing members, and their beneficiaries. With 31  
respect to such deferred funds, section 148.09 of the Revised Code 32  
shall apply to claims against participating employees or 33  
continuing members and their employers. 34

(B) Every employer of an eligible employee shall contract 35  
with ~~such~~ the employee upon the employee's application for 36  
participation in a deferred compensation program offered by the 37  
board. Every retirement system serving an eligible employee shall 38  
serve as collection agent for compensation deferred by any of its 39  
members and account for and deliver such sums to the board. 40

(C) The board shall, subject to any applicable contract 41  
provisions, undertake to obtain as favorable conditions of tax 42  
treatment as possible, both in the initial programs and any 43  
permitted alterations ~~thereof~~ of them or additions ~~thereto~~ to 44  
them, as to such matters as terms of distribution, designation of 45  
beneficiaries, withdrawal upon disability, financial hardship, or 46

termination of public employment, and other optional provisions. 47

(D) In no event shall the total of the amount of deferred 48  
compensation to be set aside under a deferred compensation program 49  
and the employee's nondeferred income for any year exceed the 50  
total annual salary or compensation under the existing salary 51  
schedule or classification plan applicable to ~~such~~ the employee in 52  
~~such~~ that year. 53

Such a deferred compensation program shall be in addition to 54  
any retirement or any other benefit program provided by law for 55  
employees of this state. The board shall adopt rules pursuant to 56  
Chapter 119. of the Revised Code to provide any necessary 57  
standards or conditions for the administration of its programs, 58  
including any limits on the portion of a participating employee's 59  
compensation that may be deferred in order to avoid adverse 60  
treatment of the program by the internal revenue service or the 61  
occurrence of deferral, withholding, or other deductions in excess 62  
of the compensation available for any pay period. 63

Any income deferred under such a plan shall continue to be 64  
included as regular compensation for the purpose of computing the 65  
contributions to and benefits from the retirement system of such 66  
employee. Any sum so deferred shall not be included in the 67  
computation of any federal and state income taxes withheld on 68  
behalf of any such employee. 69

(E) This section does not limit the authority of any 70  
municipal corporation, county, township, park district, 71  
conservancy district, sanitary district, health district, public 72  
library, county law library, public institution of higher 73  
education, or school district to provide separate authorized plans 74  
or programs for deferring compensation of their officers and 75  
employees in addition to the program for the deferral of 76  
compensation offered by the board. Any municipal corporation, 77  
township, public institution of higher education, or school 78

district that offers such plans or programs shall include a 79  
reasonable number of options to its officers or employees for the 80  
investment of the deferred funds, including annuities, variable 81  
annuities, regulated investment trusts, or other forms of 82  
investment approved by the municipal corporation, township, public 83  
institution of higher education, or school district, that will 84  
assure the desired tax treatment of the funds. 85

**Sec. 148.06.** As used in this section: 86

(A) "Government unit" means a county, ~~township,~~ park district 87  
of any kind, conservancy district, sanitary district, health 88  
district, public library district, or county law library. 89

(B) "Governing board" means, in the case of the county, the 90  
board of county commissioners; ~~in the case of a township, the~~ 91  
~~board of township trustees;~~ in the case of a park district, the 92  
board of park commissioners; in the case of a conservancy 93  
district, the district's board of directors; in the case of a 94  
sanitary district, the district's board of directors; in the case 95  
of a health district, the board of health; in the case of a public 96  
library district, the board of library trustees; and in the case 97  
of a county law library, the board of trustees of the law library 98  
association. 99

In addition to the program of deferred compensation that may 100  
be offered under this chapter, a governing board may offer to all 101  
of the officers and employees of the government unit not to exceed 102  
two additional programs for deferral of compensation designed for 103  
favorable tax treatment of the compensation so deferred. Any such 104  
program shall include a reasonable number of options to the 105  
officer or employee for the investment of the deferred funds, 106  
including annuities, variable annuities, regulated investment 107  
trusts, or other forms of investment approved by the governing 108  
board, that will assure the desired tax treatment of the funds. 109

Any income deferred under such a plan shall continue to be 110  
included as regular compensation for the purpose of computing the 111  
contributions to and benefits from the officer's or employee's 112  
retirement system but shall not be included in the computation of 113  
any federal and state income taxes withheld on behalf of any such 114  
employee. 115

**Sec. 305.11.** Immediately upon the opening of each day's 116  
session of the board of county commissioners, the records of the 117  
proceedings of the session of the previous day shall be read, or 118  
provided to each commissioner in written form, by the clerk of the 119  
board, and, if correct, approved and signed by the commissioners. 120  
When the board is not in session, the record of proceedings shall 121  
be kept in the county auditor's office or, if the county has a 122  
full-time clerk, in the county commissioners' office, open at all 123  
proper times to public inspection. It shall be certified by the 124  
president and clerk of the board, and shall be received as 125  
evidence in every court in the state. 126

**Sec. 504.021.** As used in this chapter, except for its use in 127  
sections 504.01 and 504.02 of the Revised Code, a "board of 128  
township trustees" means only a board of township trustees of a 129  
township that adopts a limited home rule government under this 130  
chapter. 131

**Sec. 504.11.** (A) The vote on the question of passage of a 132  
resolution provided for in section 504.10 of the Revised Code or a 133  
motion related to that resolution shall be taken by yeas and nays 134  
and entered on the journal, and the resolution or motion shall not 135  
be passed without concurrence of a majority of all members of the 136  
board of township trustees, except that each emergency resolution 137  
under that section shall require the affirmative vote of all of 138  
the members of the board for its enactment. If an emergency 139

resolution fails to receive the required vote for passage as an 140  
emergency measure but receives the necessary majority for passage 141  
as a nonemergency resolution, it shall be considered passed as a 142  
nonemergency resolution. Except as otherwise provided in division 143  
(B) of this section, a resolution shall become effective thirty 144  
days after it is filed with the township fiscal officer. Each 145  
emergency resolution shall determine that the resolution is 146  
necessary for the immediate preservation of the public peace, 147  
health, safety, or welfare and shall contain a statement of the 148  
necessity for the emergency. Each resolution shall be 149  
authenticated by the signature of the township fiscal officer, but 150  
the failure or refusal of the fiscal officer to sign a resolution 151  
shall not invalidate an otherwise properly enacted resolution. 152

(B) Each resolution appropriating money, submitting a 153  
question to the electorate, determining to proceed with an 154  
election, or providing for the approval of a revision, 155  
codification, recodification, or rearrangement of resolutions, or 156  
publication of resolutions in book form, ~~and any emergency~~ 157  
~~resolution,~~ shall take effect, unless a later time is specified in 158  
the resolution, ten days after it is filed with the township 159  
fiscal officer. Emergency resolutions shall take effect 160  
immediately. 161

(C) Each resolution shall be recorded in a book, or other 162  
record prescribed by the board, established and maintained for 163  
that purpose. The township fiscal officer or a duly authorized 164  
deputy to the fiscal officer shall, upon the request of any person 165  
and upon the payment of a fee established by the board, certify 166  
true copies of any resolution, and these certified copies shall be 167  
admissible as evidence in any court. 168

(D) The procedures provided in this section apply only to 169  
resolutions adopted pursuant to a township's limited home rule 170  
powers as authorized by this chapter. 171

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. 172  
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(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. 176  
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~~(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. 183  
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~~(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 200  
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~~division of liquor control, no regulation or order adopted under~~ 203  
division ~~(A)~~ (B) of this section shall apply to any business or 204  
industry in existence and operating on ~~the effective date of this~~ 205  
~~amendment~~ October 20, 1999, except that and a regulation or order 206  
so adopted shall apply to any new operation or expansion of that 207  
business or industry that results in substantially increased noise 208  
levels from those generated by that business or industry on ~~the~~ 209  
~~effective~~ that date of ~~this amendment.~~ 210

(2) Any regulation or order adopted under division (B) of 211  
this section applies to any premises to which a D permit has been 212  
issued by the division of liquor control regardless of whether the 213  
premises was in existence and operating on October 20, 1999, or 214  
whether it came into existence and operation after that date. 215

~~(D)~~(E) Whoever violates any regulation or order adopted under 216  
division ~~(A)~~ (B) of this section is guilty of a ~~minor~~ misdemeanor 217  
of the second degree. Fines levied and collected under this 218  
section shall be paid into the township general revenue fund. 219

~~(E)~~(F) Any person allegedly aggrieved by another person's 220  
violation of a regulation or order adopted under division ~~(A)~~ (B) 221  
of this section may seek in a civil action a declaratory judgment, 222  
an injunction, or other appropriate relief against the other 223  
person ~~for~~ committing the act or practice that violates that 224  
~~resolution~~ regulation or order. A board of township trustees that 225  
adopts a regulation or order under division (B) of this section 226  
shall seek in a civil action an injunction against each person 227  
that commits an act or practice that violates that regulation or 228  
order. The court involved in ~~the~~ a civil action referred to in 229  
this division may award to the prevailing party reasonable 230  
attorney's fees limited to the work reasonably performed. 231

(G) If any law enforcement officer with jurisdiction in a 232  
township that has adopted a regulation or order under division (B) 233  
of this section has reasonable cause to believe that any premises 234



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 267  
is terminated. Division (F) of this section applies regarding an 268  
action filed as described in this division. 269

(H) Nothing in this section authorizes a township to enforce 270  
any regulation or order adopted under division (B) of this section 271  
against a premises to which a D permit has been issued by the 272  
division of liquor control if that premises is not located in the 273  
unincorporated territory of that township. 274

**Sec. 505.375.** (A) ~~The~~ (1)(a) The boards of township trustees 275  
of one or more townships and the legislative authorities of one or 276  
more municipal corporations, or the legislative authorities of two 277  
or more municipal corporations, or the boards of township trustees 278  
of two or more townships, may negotiate an agreement to form a 279  
fire and ambulance district for the delivery of both fire and 280  
ambulance services. The agreement shall be ratified by the 281  
adoption of a joint resolution by a majority of the members of 282  
each board of township trustees involved and a majority of the 283  
members of the legislative authority of each municipal corporation 284  
involved. The joint resolution shall specify a date on which the 285  
fire and ambulance district shall come into being. 286

(b) If a joint fire district created under section 505.371 of 287  
the Revised Code or a joint ambulance district created under 288  
section 505.71 of the Revised Code is dissolved to facilitate the 289  
creation of a fire and ambulance district under division (A)(1)(a) 290  
of this section, the townships and municipal corporations forming 291  
the fire and ambulance district may transfer to the fire and 292  
ambulance district any of the funds on hand, moneys and taxes in 293  
the process of collection, credits, and real and personal property 294  
apportioned to them under division (D) of section 505.371 of the 295  
Revised Code or section 505.71 of the Revised Code, as applicable, 296  
for use by the fire and ambulance district in accordance with this 297

section. 298

(2)(a) The board of trustees of a joint ambulance district 299  
created under section 505.71 of the Revised Code and the board of 300  
fire district trustees of a joint fire district created under 301  
section 505.371 of the Revised Code may negotiate ~~in accordance~~ 302  
~~with this section~~ to combine their two joint districts into a 303  
single ~~district, called a~~ fire and ambulance district, for the 304  
delivery of both fire and ambulance services, if the geographic 305  
area covered by the combining joint districts is exactly the same. 306  
Both boards shall adopt a joint resolution ratifying the agreement 307  
and setting a date on which the fire and ambulance district shall 308  
come into being. ~~On~~ 309

(b) On that date, the joint fire district and the joint 310  
ambulance district shall cease to exist, and the power of each to 311  
levy a tax upon taxable property shall terminate, except that any 312  
levy of a tax for the payment of indebtedness within the territory 313  
of the joint fire or joint ambulance district as it was composed 314  
at the time the indebtedness was incurred shall continue to be 315  
collected by the successor fire and ambulance district if the 316  
indebtedness remains unpaid. All 317

~~All~~ funds and other property of the joint districts ~~that~~ 318  
~~combined into the fire and ambulance district~~ shall become the 319  
property of the fire and ambulance district, unless otherwise 320  
provided in the negotiated agreement. The agreement shall provide 321  
for the settlement of all debts and obligations of the joint 322  
districts. 323

(B)(1) The governing body of ~~the~~ a fire and ambulance 324  
district created under division (A)(1) or (2) of this section 325  
shall be a board of trustees of at least three but no more than 326  
nine members, appointed as provided in the agreement creating the 327  
district. Members of the board ~~of trustees~~ may be compensated at a 328

rate not to exceed thirty dollars per meeting for not more than 329  
fifteen meetings per year, and may be reimbursed for all necessary 330  
expenses incurred, as provided in the agreement creating the 331  
district. 332

(2) The board shall employ a clerk and other employees as it 333  
considers best, including a fire chief or fire prevention 334  
officers, and shall fix their compensation. Neither this section 335  
nor any other section of the Revised Code requires, or shall be 336  
construed to require, that the fire chief of a fire and ambulance 337  
district be a resident of the district. 338

Before entering upon the duties of office, the clerk shall 339  
execute a bond, in the amount and with surety to be approved by 340  
the board, payable to the state, conditioned for the faithful 341  
performance of all of the clerk's official duties. The clerk shall 342  
deposit the bond with the presiding officer of the board, who 343  
shall file a copy of it, certified by the presiding officer, with 344  
the county auditor of the county containing the most territory in 345  
the district. 346

The board also shall ~~also~~ provide for the appointment of a 347  
fiscal officer for the district. ~~The board and~~ and may ~~also~~ enter into 348  
agreements with volunteer fire companies for the use and operation 349  
of fire-fighting equipment. Volunteer firefighters acting under 350  
such an agreement are subject to the requirements for volunteer 351  
firefighters set forth in division (A) of section 505.38 of the 352  
Revised Code. 353

(3) Employees of the district shall not be removed from 354  
office except as provided by sections 733.35 to 733.39 of the 355  
Revised Code, except that, to initiate removal proceedings, the 356  
board shall designate a private citizen or, if the employee is 357  
employed as a firefighter, the board may designate the fire chief, 358  
to investigate, conduct the proceedings, and prepare the necessary 359  
charges in conformity with those sections ~~733.35 to 733.39 of the~~ 360

~~Revised Code~~, and except that the board shall perform the 361  
functions and duties specified for the municipal legislative 362  
authority under those sections. The board may pay reasonable 363  
compensation to any private citizen hired for services rendered in 364  
the matter. 365

(4) No person shall be appointed as a permanent full-time 366  
paid member of the district whose duties include fire fighting, or 367  
be appointed as a volunteer firefighter, unless that person has 368  
received a certificate issued under former section 3303.07 or 369  
section 4765.55 of the Revised Code evidencing satisfactory 370  
completion of a firefighter training program. The board may send 371  
its officers and firefighters to schools of instruction designed 372  
to promote the efficiency of firefighters and, if authorized in 373  
advance, may pay their necessary expenses from the funds used for 374  
the maintenance and operation of the district. 375

The board may choose, by adoption of an appropriate 376  
resolution, to have the Ohio medical transportation board license 377  
any emergency medical service organization it operates. If the 378  
board adopts such a resolution, Chapter 4766. of the Revised Code, 379  
except for sections 4766.06 and 4766.99 of the Revised Code, 380  
applies to the organization. All rules adopted under the 381  
applicable sections of that chapter also apply to the 382  
organization. The board may ~~likewise remove~~, by resolution, ~~remove~~ 383  
its emergency medical service organization from the jurisdiction 384  
of the Ohio medical transportation board. 385

(C) The board of trustees of a fire and ambulance district 386  
created under division (A)(1) or (2) of this section may exercise 387  
the following powers: 388

(1) Purchase or otherwise provide any fire apparatus, 389  
mechanical resuscitators, or other fire or ambulance equipment, 390  
appliances, or materials; fire hydrants; and water supply for 391  
~~fire-fighting~~ firefighting purposes that seems advisable to the 392

board;	393
(2) Provide for the care and maintenance of equipment and,	394
for that purpose, purchase, lease, lease with an option to	395
purchase, or construct and maintain necessary buildings;	396
(3) Establish and maintain lines of fire-alarm communications	397
within the limits of the district;	398
(4) Appropriate land for a fire station or medical emergency	399
unit needed in order to respond in reasonable time to a fire or	400
medical emergency, in accordance with Chapter 163. of the Revised	401
Code;	402
(5) Purchase, appropriate, or accept a deed or gift of land	403
to enlarge or improve a fire station or medical emergency unit;	404
(6) Purchase, lease, lease with an option to purchase,	405
maintain, and use all materials, equipment, vehicles, buildings,	406
and land necessary to perform its duties;	407
(7) Contract for a period not to exceed three years with one	408
or more townships, municipal corporations, counties, joint fire	409
districts, <u>joint ambulance districts</u> , governmental agencies,	410
nonprofit corporations, or private ambulance owners located either	411
within or outside the state, to furnish or receive ambulance	412
services or emergency medical services within the several	413
territories of the contracting parties, if the contract is first	414
authorized by all boards of trustees and legislative authorities	415
concerned;	416
(8) Establish reasonable charges for the use of ambulance or	417
emergency medical services under the same conditions under which a	418
board of fire district trustees may establish those charges under	419
section 505.371 of the Revised Code;	420
(9) Establish all necessary rules to guard against the	421
occurrence of fires and to protect property and lives against	422

damage and accidents;	423
(10) Adopt a standard code pertaining to fire, fire hazards,	424
and fire prevention prepared and promulgated by the state or by a	425
public or private organization that publishes a model or standard	426
code;	427
(11) Provide for charges for false alarms at commercial	428
establishments in the same manner as joint fire districts are	429
authorized to do under section 505.391 of the Revised Code;	430
(12) Issue bonds and other evidences of indebtedness, subject	431
to Chapter 133. of the Revised Code, but only after approval by a	432
vote of the electors of the district as provided by section 133.18	433
of the Revised Code;	434
(13) To provide the services and equipment it considers	435
necessary, levy a sufficient tax, subject to Chapter 5705. of the	436
Revised Code, on all the taxable property in the district.	437
(D) Any municipal corporation or township may join an	438
existing fire and ambulance district, <u>whether created under</u>	439
<u>division (A)(1) or (2) of this section,</u> by its legislative	440
authority's adoption of a resolution requesting the membership and	441
upon approval of the board of <u>trustees of</u> the district. Any	442
municipal corporation or township may withdraw from a district,	443
<u>whether created under division (A)(1) or (2) of this section,</u> by	444
its legislative authority's adoption of a resolution ordering	445
withdrawal. Upon its withdrawal, the municipal corporation or	446
township ceases to be a part of the district, and the district's	447
power to levy a tax on taxable property in the withdrawing	448
township or municipal corporation terminates, except that the	449
district shall continue to levy and collect taxes for the payment	450
of indebtedness within the territory of the district as it was	451
composed at the time the indebtedness was incurred.	452
Upon the withdrawal of any township or municipal corporation	453

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~~ 485  
~~after the owner or lessee receives a written notice by certified~~ 486  
~~mail that a charge has been assessed, the charge shall be entered~~ 487  
~~upon the real property tax list and tax duplicate, shall be a lien~~ 488  
~~upon the property served, and shall be collected as other taxes.~~ 489  
~~Charges collected under this section shall be returned to the~~ 490  
~~township general fund.~~ 491

As (B) If payment of the bill assessing a charge for a false 492  
alarm is not received within thirty days, the township fiscal 493  
officer shall send a notice by certified mail to the manager and 494  
to the owner, if different, of the real estate of which the 495  
commercial establishment is a part, or to the occupant, lessee, 496  
agent, or tenant and to the owner, if different, of the real 497  
estate of which the residential building is a part, indicating 498  
that failure to pay the bill within thirty days, or to show just 499  
cause why the bill should not be paid within thirty days, will 500  
result in the assessment of a lien upon the real estate in the 501  
amount of the bill. If payment is not received or just cause for 502  
nonpayment is not shown within those thirty days, the amount of 503  
the bill shall be entered upon the tax duplicate, shall be a lien 504  
upon the real estate from the date of the entry, and shall be 505  
collected as other taxes and returned to the township treasury to 506  
be earmarked for use for fire services. 507

(C) As used in this section, "commercial establishment" means 508  
a building or buildings in an area used primarily for 509  
nonresidential, commercial purposes. 510

**Sec. 505.94.** (A) A board of township trustees may, by 511  
resolution, require the registration of all transient vendors 512  
within the unincorporated territory of the township and may 513  
regulate the time, place, and manner in which these vendors may 514  
sell, offer for sale, or solicit orders for future delivery of 515

goods, or the board may, by resolution, prohibit these activities 516  
within that territory. If the board requires the registration of 517  
all transient vendors, it may establish a reasonable registration 518  
fee, not to exceed ~~seventy-five~~ one hundred fifty dollars for a 519  
registration period, and this registration shall be valid for a 520  
period of at least ninety days after the date of registration. Any 521  
board of township trustees that provides for the registration and 522  
regulation, or prohibition, of transient vendors under this 523  
section shall notify the prosecuting attorney of the county in 524  
which the township is located of its registration and regulatory 525  
requirements or prohibition. No transient vendor shall fail to 526  
register or to comply with regulations or prohibitions established 527  
by a board of township trustees under this division. 528

This division does not authorize a board of township trustees 529  
to apply a resolution it adopts under this division to any person 530  
invited by an owner or tenant to visit the owner's or tenant's 531  
premises to sell, offer for sale, or solicit orders for future 532  
delivery of goods. 533

(B) As used in this section: 534

(1) "Goods" means goods, wares, services, merchandise, 535  
periodicals, and other articles or publications. 536

(2) "Transient vendor" means any person who opens a temporary 537  
place of business for the sale of goods or who, on the streets or 538  
while traveling about the township, ~~either~~ sells or offers for 539  
sale goods, or solicits orders for future delivery of goods where 540  
payment is required prior to the delivery of the goods, or 541  
attempts to arrange an appointment for a future estimate or sales 542  
call. "Transient vendor" does not include any person who 543  
represents any entity exempted from taxation under section 5709.04 544  
of the Revised Code, that notifies the board of township trustees 545  
that its representatives are present in the township for the 546  
purpose of ~~either~~ selling or offering for sale goods, or 547

soliciting orders for future delivery of goods, or attempting to 548  
arrange an appointment for a future estimate or sales call, and 549  
does not include a person licensed under Chapter 4707. of the 550  
Revised Code. 551

**Sec. 515.01.** The board of township trustees may provide 552  
artificial lights for any road, highway, public place, or building 553  
under its supervision or control, or for any territory within the 554  
township and outside the boundaries of any municipal corporation, 555  
when the board determines that the public safety or welfare 556  
requires that the road, highway, public place, building, or 557  
territory shall be lighted. The lighting may be procured either by 558  
the township installing a lighting system or by contracting with 559  
any person or corporation to furnish lights. 560

If lights are furnished under contract, the contract may 561  
provide that the equipment employed may be owned by the township 562  
or by the person or corporation supplying ~~it~~ the lights. 563

If the board determines to procure lighting by contract and 564  
the total estimated cost of the contract exceeds twenty-five 565  
thousand dollars, the board shall prepare plans and specifications 566  
for the lighting equipment and shall, for two weeks, advertise for 567  
bids for furnishing the lighting equipment, either by posting the 568  
advertisement in three conspicuous places in the township or by 569  
publication of the advertisement once a week, for two consecutive 570  
weeks, in a newspaper of general circulation in the township. Any 571  
such contract for lighting shall be made with the lowest and best 572  
bidder. 573

No lighting contract awarded by the board shall be made to 574  
cover a period of more than ~~ten~~ twenty years. The cost of 575  
installing and operating any lighting system or any light 576  
furnished under contract shall be paid from the general fund of 577  
the township treasury. 578

Sec. 5705.10. (A) All revenue derived from the general levy 579  
for current expense within the ten-mill limitation, from any 580  
general levy for current expense authorized by vote in excess of 581  
the ten-mill limitation, and from sources other than the general 582  
property tax, unless its use for a particular purpose is 583  
prescribed by law, shall be paid into the general fund. 584

(B) All revenue derived from general or special levies for 585  
debt charges, whether within or in excess of the ten-mill 586  
limitation, which is levied for the debt charges on serial bonds, 587  
notes, or certificates of indebtedness having a life less than 588  
five years, shall be paid into the bond retirement fund; and all 589  
such revenue which is levied for the debt charges on all other 590  
bonds, notes, or certificates of indebtedness shall be paid into 591  
the sinking fund. 592

(C) All revenue derived from a special levy shall be credited 593  
to a special fund for the purpose for which the levy was made. 594

(D) Except as otherwise provided by resolution adopted 595  
pursuant to section 3315.01 of the Revised Code, all revenue 596  
derived from a source other than the general property tax and 597  
which the law prescribes shall be used for a particular purpose, 598  
shall be paid into a special fund for such purpose. Except as 599  
otherwise provided by resolution adopted pursuant to section 600  
3315.01 of the Revised Code or as otherwise provided by section 601  
3315.40 of the Revised Code, all revenue derived from a source 602  
other than the general property tax, for which the law does not 603  
prescribe use for a particular purpose, including interest earned 604  
on the principal of any special fund, regardless of the source or 605  
purpose of the principal, shall be paid into the general fund. 606

(E) All proceeds from the sale of public obligations or 607  
fractionalized interests in public obligations as defined in 608  
section 133.01 of the Revised Code, except premium and accrued 609

interest, shall be paid into a special fund for the purpose of 610  
such issue, and any interest and other income earned on money in 611  
such special fund may be used for the purposes for which the 612  
indebtedness was authorized or may be credited to the general fund 613  
or other fund or account as the taxing authority authorizes and 614  
used for the purposes of that fund or account. The premium and 615  
accrued interest received from such sale shall be paid into the 616  
sinking fund or the bond retirement fund of the subdivision. 617

~~If~~ (F) Except as provided in division (G) of this section, if 618  
a permanent improvement of the subdivision is sold, the amount 619  
received from the sale shall be paid into the sinking fund, the 620  
bond retirement fund, or ~~into~~ a special fund for the construction 621  
or acquisition of permanent improvements; provided that the 622  
proceeds from the sale of a public utility shall be paid into the 623  
sinking fund or bond retirement fund to the extent necessary to 624  
provide for the retirement of the outstanding indebtedness 625  
incurred in the construction or acquisition of such utility. 626  
Proceeds from the sale of property other than a permanent 627  
improvement shall be paid into the fund from which such property 628  
was acquired or is maintained, or, if there is no such fund, into 629  
the general fund. 630

(G) A township that has a population greater than fifteen 631  
thousand according to the most recent federal decennial census and 632  
that has declared one or more improvements in the township to be a 633  
public purpose under section 5709.73 of the Revised Code may pay 634  
proceeds from the sale of a permanent improvement of the township 635  
into its general fund if both of the following conditions are 636  
satisfied: 637

(1) The township fiscal officer determines that all 638  
foreseeable public infrastructure improvements, as defined in 639  
section 5709.40 of the Revised Code, to be made in the township in 640  
the ten years immediately following the date the permanent 641

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.

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

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

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**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.

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The resolution establishing a reserve balance account shall

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state the specific purpose for which the account is established, 673  
the fund within which the account is established, the fund or 674  
account from which money shall be transferred to the account, and 675  
the number of years the account will exist. The resolution shall 676  
specify the maximum total amount of money that may be credited to 677  
the account during its existence and the maximum amount of money 678  
to be credited to the account each fiscal year the account exists. 679  
The board, by subsequent resolution, may change the amount to be 680  
credited and the source from which money is transferred, subject 681  
to the limitations of this section. 682

The board, by resolution, may rescind a reserve balance 683  
account established under this section before the expiration of 684  
the account. The board, by resolution, may extend the life of a 685  
reserve balance account, provided that the total number of years 686  
the fund exists shall not exceed five fiscal years beginning with 687  
the first fiscal year in which money is credited to the account. 688

Upon the expiration or rescission of a reserve balance 689  
account established under this section, any unexpended balance in 690  
the account shall be transferred to the fund or account from which 691  
money in the account was originally transferred. If money in the 692  
account originally was transferred from more than one fund or 693  
account, a pro rata share of the unexpended balance shall be 694  
transferred to each such fund or account proportionate to the 695  
amount originally transferred from that fund or account. 696

The balance to the credit of a reserve balance account shall 697  
not be considered part of the unencumbered balance or revenue of 698  
the township under division (A) of section 5705.35 or division 699  
(A)(1) of section 5705.36 of the Revised Code. 700

**Sec. 5705.35.** (A) The certification of the budget commission 701  
to the taxing authority of each subdivision or taxing unit, as set 702  
forth in section 5705.34 of the Revised Code, shall show the 703

various funds of such subdivisions other than funds to be created 704  
by transfer and shall be filed by the county budget commission 705  
with such taxing authority on or before the first day of March in 706  
the case of school districts and on or before the first day of 707  
September in each year in the case of all other taxing 708  
authorities. There shall be set forth on the credit side of each 709  
fund the estimated unencumbered balances and receipts, and if a 710  
tax is to be levied for such fund, the estimated revenue to be 711  
derived therefrom, the rate of the levy, and what portion thereof 712  
is within, and what in excess of, the ten-mill tax limitation, and 713  
on the debit side, the total appropriations that may be made 714  
therefrom. Subject to division (G) of section 5705.29 of the 715  
Revised Code, any reserve balance in an account established under 716  
section 5705.13 of the Revised Code for the purpose described in 717  
division (A)(1) of that section, and the principal of a 718  
nonexpendable trust fund established under section 5705.131 of the 719  
Revised Code and any additions to principal arising from sources 720  
other than the reinvestment of investment earnings arising from 721  
that fund, are not unencumbered balances for the purposes of this 722  
section. There The balance in a reserve balance account 723  
established under section 5705.132 of the Revised Code is not an 724  
unencumbered balance for the purposes of this division. 725

There shall be attached to the certification a summary, which 726  
shall be known as the "official certificate of estimated 727  
resources," that shall state the total estimated resources of each 728  
fund of the subdivision that are available for appropriation in 729  
the fiscal year, other than funds to be created by transfer, and a 730  
statement of the amount of the total tax duplicate of the school 731  
district to be used in the collection of taxes for the following 732  
calendar year. Before the end of the fiscal year, the taxing 733  
authority of each subdivision and other taxing unit shall revise 734  
its tax budget, if one was adopted, so that the total contemplated 735  
expenditures from any fund during the ensuing fiscal year will not 736



exceed the total appropriations that may be made from such fund, 737  
as determined by the budget commission in its certification; and 738  
such revised budget shall be the basis of the annual appropriation 739  
measure. 740

(B)(1) Except as otherwise provided in division (B)(2) of 741  
this section, revenues from real property taxes scheduled to be 742  
settled on or before the tenth day of August and the fifteenth day 743  
of February of a fiscal year under divisions (A) and (C) of 744  
section 321.24 of the Revised Code, and revenue from taxes levied 745  
on personal property used in business scheduled to be settled on 746  
or before the thirty-first day of October and the thirtieth day of 747  
June of a fiscal year under divisions (B) and (D) of section 748  
321.24 of the Revised Code shall not be available for 749  
appropriation by a board of education prior to the fiscal year in 750  
which such latest scheduled settlement date occurs, except that 751  
moneys advanced to the treasurer of a board of education under 752  
division (A)(2)(b) of section 321.34 of the Revised Code shall be 753  
available for appropriation in the fiscal year in which they are 754  
paid to the treasurer under such section. If the date for any 755  
settlement of taxes is extended under division (E) of section 756  
321.24 of the Revised Code, the latest date set forth in divisions 757  
(A) to (D) of that section shall be used to determine in which 758  
fiscal year the revenues are first available for appropriation. 759

(2) Revenues available for appropriation by a school district 760  
during a fiscal year may include amounts borrowed in that fiscal 761  
year under section 133.301 of the Revised Code in anticipation of 762  
the collection of taxes that are to be included in the settlements 763  
made under divisions (C) and (D) of section 321.24 of the Revised 764  
Code in the ensuing fiscal year. 765

**Sec. 5705.36.** (A)(1) On or about the first day of each fiscal 766  
year, the fiscal officer of each subdivision and other taxing unit 767

shall certify to the county auditor the total amount from all 768  
sources available for expenditures from each fund set up in the 769  
tax budget or, if adoption of a tax budget was waived under 770  
section 5705.281 of the Revised Code, from each fund created by or 771  
on behalf of the taxing authority. The amount certified shall 772  
include any unencumbered balances that existed at the end of the 773  
preceding year, excluding any of the following: 774

(a) Subject to division (G) of section 5705.29 of the Revised 775  
Code, any reserve balance in an account established under section 776  
5705.13 of the Revised Code for the purpose described in division 777  
(A)(1) of that section; 778

(b) The principal of a nonexpendable trust fund established 779  
under section 5705.131 of the Revised Code and any additions to 780  
principal arising from sources other than the reinvestment of 781  
investment earnings arising from that fund; 782

(c) The balance in a reserve balance account established 783  
under section 5705.132 of the Revised Code. 784

A school district's certification shall separately show the 785  
amount of any notes and unpaid and outstanding expenses on the 786  
preceding thirtieth day of June that are to be paid from property 787  
taxes that are to be settled during the current fiscal year under 788  
divisions (C) and (D) of section 321.24 of the Revised Code, and 789  
the amount of any spending reserve available for appropriation 790  
during the current fiscal year under section 133.301 of the 791  
Revised Code. The budget commission, taking into consideration the 792  
balances and revenues to be derived from taxation and other 793  
sources, shall revise its estimate of the amounts that will be 794  
credited to each fund from such sources, and shall certify to the 795  
taxing authority of each subdivision an amended official 796  
certificate of estimated resources. 797

(2) Subject to divisions (A)(3) and (4) of this section, upon 798

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 830  
133.10 of the Revised Code and at the time a tax duplicate is 831  
delivered pursuant to section 319.28 or 319.29 of the Revised 832  
Code, the county auditor shall determine whether the total amount 833  
to be distributed to each school district from such settlement or 834  
duplicate, when combined with the amounts to be distributed from 835  
any subsequent settlement, will increase or decrease the amount 836  
available for appropriation during the current fiscal year from 837  
any fund. The county auditor shall certify this finding to the 838  
budget commission, which shall certify an amended official 839  
certificate reflecting the finding or certify to the school 840  
district that no amended certificate needs to be issued. 841

**Sec. 5747.51.** (A) Within ten days after the fifteenth day of 842  
July of each year, the tax commissioner shall make and certify to 843  
the county auditor of each county an estimate of the amount of the 844  
local government fund to be allocated to the undivided local 845  
government fund of each county for the ensuing calendar year and 846  
the estimated amount to be received by the undivided local 847  
government fund of each county from the taxes levied pursuant to 848  
section 5707.03 of the Revised Code for the ensuing calendar year. 849

(B) At each annual regular session of the county budget 850  
commission convened pursuant to section 5705.27 of the Revised 851  
Code, each auditor shall present to the commission the certificate 852  
of the commissioner, the annual tax budget and estimates, and the 853  
records showing the action of the commission in its last preceding 854  
regular session. The estimates shown on the certificate of the 855  
commissioner of the amount to be allocated from the local 856  
government fund and the amount to be received from taxes levied 857  
pursuant to section 5707.03 of the Revised Code shall be combined 858  
into one total comprising the estimate of the undivided local 859  
government fund of the county. The commission, after extending to 860

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;	892
(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;	893 894 895 896
(3) Expenditures for the payment of debt charges;	897
(4) Expenditures for the payment of judgments.	898
(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:	899 900 901 902 903
(1) Taxes levied within the ten-mill limitation, as defined in section 5705.02 of the Revised Code;	904 905
(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;	906 907 908
(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;	909 910 911 912
(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	913 914 915 916 917 918 919 920 921

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" 954  
of the subdivision, for the purposes of this section. 955

(G) The budget commission shall total the relative need of 956  
all participating subdivisions in the county, and shall compute a 957  
relative need factor by dividing the total estimate of the 958  
undivided local government fund by the total relative need of all 959  
participating subdivisions. 960

(H) The relative need of each subdivision shall be multiplied 961  
by the relative need factor to determine the proportionate share 962  
of the subdivision in the undivided local government fund of the 963  
county; provided, that the maximum proportionate share of a county 964  
shall not exceed the following maximum percentages of the total 965  
estimate of the undivided local government fund governed by the 966  
relationship of the percentage of the population of the county 967  
that resides within municipal corporations within the county to 968  
the total population of the county as reported in the reports on 969  
population in Ohio by the department of development as of the 970  
twentieth day of July of the year in which the tax budget is filed 971  
with the budget commission: 972

Percentage of	Percentage share	
municipal population	of the county	973
within the county:	shall not exceed:	974
Less than forty-one per cent	Sixty per cent	975
Forty-one per cent or more but less		976
than eighty-one per cent	Fifty per cent	977
Eighty-one per cent or more	Thirty per cent	978

Where the proportionate share of the county exceeds the 980  
limitations established in this division, the budget commission 981  
shall adjust the proportionate shares determined pursuant to this 982  
division so that the proportionate share of the county does not 983  
exceed these limitations, and it shall increase the proportionate 984  
shares of all other subdivisions on a pro rata basis. In counties 985



having a population of less than one hundred thousand, not less 986  
than ten per cent shall be distributed to the townships therein. 987

(I) The proportionate share of each subdivision in the 988  
undivided local government fund determined pursuant to division 989  
(H) of this section for any calendar year shall not be less than 990  
the product of the average of the percentages of the undivided 991  
local government fund of the county as apportioned to that 992  
subdivision for the calendar years 1968, 1969, and 1970, 993  
multiplied by the total amount of the undivided local government 994  
fund of the county apportioned pursuant to former section 5735.23 995  
of the Revised Code for the calendar year 1970. For the purposes 996  
of this division, the total apportioned amount for the calendar 997  
year 1970 shall be the amount actually allocated to the county in 998  
1970 from the state collected intangible tax as levied by section 999  
5707.03 of the Revised Code and distributed pursuant to section 1000  
5725.24 of the Revised Code, plus the amount received by the 1001  
county in the calendar year 1970 pursuant to division (B)(1) of 1002  
former section 5739.21 of the Revised Code, and distributed 1003  
pursuant to former section 5739.22 of the Revised Code. If the 1004  
total amount of the undivided local government fund for any 1005  
calendar year is less than the amount of the undivided local 1006  
government fund apportioned pursuant to former section 5739.23 of 1007  
the Revised Code for the calendar year 1970, the minimum amount 1008  
guaranteed to each subdivision for that calendar year pursuant to 1009  
this division shall be reduced on a basis proportionate to the 1010  
amount by which the amount of the undivided local government fund 1011  
for that calendar year is less than the amount of the undivided 1012  
local government fund apportioned for the calendar year 1970. 1013

(J) On the basis of such apportionment, the county auditor 1014  
shall compute the percentage share of each such subdivision in the 1015  
undivided local government fund and shall at the same time certify 1016  
to the tax commissioner the percentage share of the county as a 1017

subdivision. No payment shall be made from the undivided local 1018  
government fund, except in accordance with such percentage shares. 1019

Within ten days after the budget commission has made its 1020  
apportionment, whether conducted pursuant to section 5747.51 or 1021  
5747.53 of the Revised Code, the auditor shall publish a list of 1022  
the subdivisions and the amount each is to receive from the 1023  
undivided local government fund and the percentage share of each 1024  
subdivision, in a newspaper or newspapers of countywide 1025  
circulation, and send a copy of such allocation to the tax 1026  
commissioner. 1027

The county auditor shall also send by certified mail, return 1028  
receipt requested, a copy of such allocation to the fiscal officer 1029  
of each subdivision entitled to participate in the allocation of 1030  
the undivided local government fund of the county. This copy shall 1031  
constitute the official notice of the commission action referred 1032  
to in section 5705.37 of the Revised Code. 1033

All money received into the treasury of a subdivision from 1034  
the undivided local government fund in a county treasury shall be 1035  
paid into the general fund and used for the current operating 1036  
expenses of the subdivision. 1037

If a municipal corporation maintains a municipal university, 1038  
such municipal university, when the board of trustees so requests 1039  
the legislative authority of the municipal corporation, shall 1040  
participate in the money apportioned to such municipal corporation 1041  
from the total local government fund, however created and 1042  
constituted, in such amount as requested by the board of trustees, 1043  
provided such sum does not exceed nine per cent of the total 1044  
amount paid to the municipal corporation. 1045

If any public official fails to maintain the records required 1046  
by sections 5747.50 to 5747.55 of the Revised Code or by the rules 1047  
issued by the tax commissioner, the auditor of state, or the 1048

treasurer of state pursuant to such sections, or fails to comply 1049  
with any law relating to the enforcement of such sections, the 1050  
local government fund money allocated to the county shall be 1051  
withheld until such time as the public official has complied with 1052  
such sections or such law or the rules issued pursuant thereto. 1053

**Sec. 5747.62.** (A) As used in this section and section 5747.63 1054  
of the Revised Code, "subdivision" means a municipal corporation, 1055  
township, park district, or county. 1056

(B) At each annual regular session of the county budget 1057  
commission convened pursuant to section 5705.27 of the Revised 1058  
Code, each auditor shall present to the commission the certificate 1059  
of the commissioner, the annual tax budget and estimates, and the 1060  
records showing the action of the commission in its last preceding 1061  
regular session. The commission, after extending to the 1062  
representatives of each subdivision an opportunity to be heard, 1063  
under oath administered by any member of the commission, and 1064  
considering all the facts and information presented to it by the 1065  
auditor, shall determine the amount of the undivided local 1066  
government revenue assistance fund needed by and to be apportioned 1067  
to each subdivision for current operating expenses, as shown in 1068  
the tax budget of the subdivision. This determination shall be 1069  
made pursuant to divisions (C) to (H) of this section, unless the 1070  
commission has provided for a formula pursuant to section 5747.63 1071  
of the Revised Code. Nothing in this section prevents the budget 1072  
commission, for the purpose of apportioning the undivided local 1073  
government revenue assistance fund, from inquiring into the 1074  
claimed needs of any subdivision as stated in its tax budget, or 1075  
from adjusting claimed needs to reflect actual needs. For the 1076  
purposes of this section, "current operating expenses" means the 1077  
lawful expenditures of a subdivision, except those for permanent 1078  
improvements and except payments for interest, sinking fund, and 1079

retirement of bonds, notes, and certificates of indebtedness of 1080  
the subdivision. 1081

(C) The commission shall determine the combined total of the 1082  
estimated expenditures, including transfers, from the general fund 1083  
and any special funds other than special funds established for 1084  
road and bridge; street construction, maintenance, and repair; 1085  
state highway improvement; and gas, water, sewer, and electric 1086  
public utilities operated by a subdivision, as shown in the 1087  
subdivision's tax budget for the ensuing calendar year. 1088

(D) From the combined total of expenditures calculated 1089  
pursuant to division (C) of this section, the commission shall 1090  
deduct the following expenditures, if included in these funds in 1091  
the tax budget: 1092

(1) Expenditures for permanent improvements as defined in 1093  
division (E) of section 5705.01 of the Revised Code; 1094

(2) In the case of counties and townships, transfers to the 1095  
road and bridge fund, and in the case of municipalities, transfers 1096  
to the street construction, maintenance, and repair fund and the 1097  
state highway improvement fund; 1098

(3) Expenditures for the payment of debt charges; 1099

(4) Expenditures for the payment of judgments. 1100

(E) In addition to the deductions made pursuant to division 1101  
(D) of this section, revenues accruing to the general fund and any 1102  
special fund considered under division (C) of this section from 1103  
the following sources shall be deducted from the combined total of 1104  
expenditures calculated pursuant to division (C) of this section: 1105

(1) Taxes levied within the ten-mill limitation, as defined 1106  
in section 5705.02 of the Revised Code; 1107

(2) The budget commission allocation of estimated county 1108  
library and local government support fund revenues to be 1109

distributed pursuant to section 5747.48 of the Revised Code; 1110

(3) Estimated unencumbered balances as shown on the tax 1111  
budget as of the thirty-first day of December of the current year 1112  
in the general fund, but not any estimated balance in any special 1113  
fund considered in division (C) of this section; 1114

(4) Revenue, including transfers, shown in the general fund 1115  
and any special funds other than special funds established for 1116  
road and bridge; street construction, maintenance, and repair; 1117  
state highway improvement; and gas, water, sewer, and electric 1118  
public utilities, from all other sources except those that a 1119  
subdivision receives from an additional tax or service charge 1120  
voted by its electorate or receives from special assessment or 1121  
revenue bond collection. For the purposes of this division, where 1122  
the charter of a municipal corporation prohibits the levy of an 1123  
income tax, an income tax levied by the legislative authority of 1124  
such municipal corporation pursuant to an amendment of the charter 1125  
of that municipal corporation to authorize such a levy represents 1126  
an additional tax voted by the electorate of that municipal 1127  
corporation. For the purposes of this division, any measure 1128  
adopted by a board of county commissioners pursuant to section 1129  
322.02, 324.02, 4504.02, or 5739.021 of the Revised Code, 1130  
including those measures upheld by the electorate in a referendum 1131  
conducted pursuant to section 322.021, 324.021, 4504.021, or 1132  
5739.022 of the Revised Code, shall not be considered an 1133  
additional tax voted by the electorate. 1134

Subject to division (G) of section 5705.29 of the Revised 1135  
Code, money in a reserve balance account established by a county, 1136  
township, or municipal corporation under section 5705.13 of the 1137  
Revised Code shall not be considered an unencumbered balance or 1138  
revenue under division (E)(3) or (4) of this section. Money in a 1139  
reserve balance account established by a township under section 1140  
5705.132 of the Revised Code shall not be considered an 1141

unencumbered balance or revenue under division (E)(3) or (4) of 1142  
this section. 1143

If a county, township, or municipal corporation has created 1144  
and maintains a nonexpendable trust fund under section 5705.131 of 1145  
the Revised Code, the principal of the fund, and any additions to 1146  
the principal arising from sources other than the reinvestment of 1147  
investment earnings arising from such a fund, shall not be 1148  
considered an unencumbered balance or revenue under division 1149  
(E)(3) or (4) of this section. Only investment earnings arising 1150  
from investment of the principal or investment of such additions 1151  
to principal may be considered an unencumbered balance or revenue 1152  
under those divisions. 1153

(F) The total expenditures calculated pursuant to division 1154  
(C) of this section, less the deductions authorized in divisions 1155  
(D) and (E) of this section, shall be known as the "relative need" 1156  
of the subdivision, for the purposes of this section. 1157

(G) The budget commission shall total the relative need of 1158  
all participating subdivisions in the county, and shall compute a 1159  
relative need factor by dividing the total estimate of the 1160  
undivided local government revenue assistance fund by the total 1161  
relative need of all participating subdivisions. 1162

(H) The relative need of each subdivision shall be multiplied 1163  
by the relative need factor to determine the proportionate share 1164  
of the subdivision in the undivided local government revenue 1165  
assistance fund of the county, provided that the maximum 1166  
proportionate share of a county shall not exceed the following 1167  
maximum percentages of the total estimate of the undivided local 1168  
government revenue assistance fund governed by the relationship of 1169  
the percentage of the population of the county that resides within 1170  
municipal corporations within the county to the total population 1171  
of the county as reported in the reports on population in Ohio by 1172  
the department of development as of the twentieth day of July of 1173

the year in which the tax budget is filed with the budget	1174	
commission:	1175	
Percentage of	Percentage share	1176
municipal population	of the county	1177
within the county:	shall not exceed:	1178
Less than forty-one per cent	Sixty per cent	1179
Forty-one per cent or more but less		1180
than eighty-one per cent	Fifty per cent	1181
Eighty-one per cent or more	Thirty per cent	1182
Where the proportionate share of the county exceeds the		1183
limitations established in this division, the budget commission		1184
shall adjust the proportionate shares determined pursuant to this		1185
division so that the proportionate share of the county does not		1186
exceed these limitations, and it shall increase the proportionate		1187
shares of all other subdivisions on a pro rata basis. In counties		1188
having a population of less than one hundred thousand, not less		1189
than ten per cent shall be distributed to the townships therein.		1190
(I) On the basis of such apportionment, the county auditor		1191
shall compute the percentage share of each such subdivision in the		1192
undivided local government revenue assistance fund and shall at		1193
the same time certify to the tax commissioner the percentage share		1194
of the county as a subdivision. No payment shall be made from the		1195
undivided local government revenue assistance fund, except in		1196
accordance with such percentage shares.		1197
Within ten days after the budget commission has made its		1198
apportionment, whether conducted pursuant to this section or		1199
section 5747.63 of the Revised Code, the auditor shall publish a		1200
list of the subdivisions and the amount each is to receive from		1201
the undivided local government revenue assistance fund and the		1202
percentage share of each subdivision, in a newspaper or newspapers		1203
of countywide circulation, and send a copy of such apportionment		1204
to the tax commissioner.		1205

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.