

**As Reported by the House Local and Municipal Government and  
Urban Revitalization Committee**

**126th General Assembly**

**Regular Session  
2005-2006**

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

**Representatives Brinkman, Seitz, Law, Schaffer, Webster, Wolpert,  
Domenick, Fende, Chandler, Daniels, McGregor, J., Combs**

—

**A B I L L**

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

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

**Section 1.** That sections 148.04, 148.06, 305.11, 504.11, 11  
505.375, 505.391, 505.94, 515.01, and 5705.10 be amended and 12  
section 504.021 of the Revised Code be enacted to read as follows: 13

**Sec. 148.04.** (A) The Ohio public employees deferred 14  
compensation board shall initiate, plan, expedite, and, subject to 15  
an appropriate assurance of the approval of the internal revenue 16  
service, promulgate and offer to all eligible employees, and 17  
thereafter administer on behalf of all participating employees and 18

continuing members, and alter as required, a program for deferral 19  
of compensation, including a reasonable number of options to the 20  
employee for the investment of deferred funds, including life 21  
insurance, annuities, variable annuities, pooled investment funds 22  
managed by the board, or other forms of investment approved by the 23  
board, always in such form as will assure the desired tax 24  
treatment of such funds. The members of the ~~Ohio public employees~~ 25  
~~deferred compensation~~ board are the trustees of any deferred funds 26  
and shall discharge their duties with respect to the funds solely 27  
in the interest of and for the exclusive benefit of participating 28  
employees, continuing members, and their beneficiaries. With 29  
respect to such deferred funds, section 148.09 of the Revised Code 30  
shall apply to claims against participating employees or 31  
continuing members and their employers. 32

(B) Every employer of an eligible employee shall contract 33  
with ~~such~~ the employee upon the employee's application for 34  
participation in a deferred compensation program offered by the 35  
board. Every retirement system serving an eligible employee shall 36  
serve as collection agent for compensation deferred by any of its 37  
members and account for and deliver such sums to the board. 38

(C) The board shall, subject to any applicable contract 39  
provisions, undertake to obtain as favorable conditions of tax 40  
treatment as possible, both in the initial programs and any 41  
permitted alterations ~~thereof~~ of them or additions ~~thereto~~ to 42  
them, as to such matters as terms of distribution, designation of 43  
beneficiaries, withdrawal upon disability, financial hardship, or 44  
termination of public employment, and other optional provisions. 45

(D) In no event shall the total of the amount of deferred 46  
compensation to be set aside under a deferred compensation program 47  
and the employee's nondeferred income for any year exceed the 48  
total annual salary or compensation under the existing salary 49  
schedule or classification plan applicable to ~~such~~ the employee in 50

~~such~~ that year. 51

Such a deferred compensation program shall be in addition to 52  
any retirement or any other benefit program provided by law for 53  
employees of this state. The board shall adopt rules pursuant to 54  
Chapter 119. of the Revised Code to provide any necessary 55  
standards or conditions for the administration of its programs, 56  
including any limits on the portion of a participating employee's 57  
compensation that may be deferred in order to avoid adverse 58  
treatment of the program by the internal revenue service or the 59  
occurrence of deferral, withholding, or other deductions in excess 60  
of the compensation available for any pay period. 61

Any income deferred under such a plan shall continue to be 62  
included as regular compensation for the purpose of computing the 63  
contributions to and benefits from the retirement system of such 64  
employee. Any sum so deferred shall not be included in the 65  
computation of any federal and state income taxes withheld on 66  
behalf of any such employee. 67

(E) This section does not limit the authority of any 68  
municipal corporation, county, township, park district, 69  
conservancy district, sanitary district, health district, public 70  
library, county law library, public institution of higher 71  
education, or school district to provide separate authorized plans 72  
or programs for deferring compensation of their officers and 73  
employees in addition to the program for the deferral of 74  
compensation offered by the board. Any municipal corporation, 75  
township, public institution of higher education, or school 76  
district that offers such plans or programs shall include a 77  
reasonable number of options to its officers or employees for the 78  
investment of the deferred funds, including annuities, variable 79  
annuities, regulated investment trusts, or other forms of 80  
investment approved by the municipal corporation, township, public 81  
institution of higher education, or school district, that will 82

assure the desired tax treatment of the funds. 83

**Sec. 148.06.** As used in this section: 84

(A) "Government unit" means a county, ~~township~~, park district 85  
of any kind, conservancy district, sanitary district, health 86  
district, public library district, or county law library. 87

(B) "Governing board" means, in the case of the county, the 88  
board of county commissioners; ~~in the case of a township, the~~ 89  
~~board of township trustees;~~ in the case of a park district, the 90  
board of park commissioners; in the case of a conservancy 91  
district, the district's board of directors; in the case of a 92  
sanitary district, the district's board of directors; in the case 93  
of a health district, the board of health; in the case of a public 94  
library district, the board of library trustees; and in the case 95  
of a county law library, the board of trustees of the law library 96  
association. 97

In addition to the program of deferred compensation that may 98  
be offered under this chapter, a governing board may offer to all 99  
of the officers and employees of the government unit not to exceed 100  
two additional programs for deferral of compensation designed for 101  
favorable tax treatment of the compensation so deferred. Any such 102  
program shall include a reasonable number of options to the 103  
officer or employee for the investment of the deferred funds, 104  
including annuities, variable annuities, regulated investment 105  
trusts, or other forms of investment approved by the governing 106  
board, that will assure the desired tax treatment of the funds. 107

Any income deferred under such a plan shall continue to be 108  
included as regular compensation for the purpose of computing the 109  
contributions to and benefits from the officer's or employee's 110  
retirement system but shall not be included in the computation of 111  
any federal and state income taxes withheld on behalf of any such 112  
employee. 113

**Sec. 305.11.** Immediately upon the opening of each day's 114  
session of the board of county commissioners, the records of the 115  
proceedings of the session of the previous day shall be read, or 116  
provided to each commissioner in written form, by the clerk of the 117  
board, and, if correct, approved and signed by the commissioners. 118  
When the board is not in session, the record of proceedings shall 119  
be kept in the county auditor's office or, if the county has a 120  
full-time clerk, in the county commissioners' office, open at all 121  
proper times to public inspection. It shall be certified by the 122  
president and clerk of the board, and shall be received as 123  
evidence in every court in the state. 124

**Sec. 504.021.** As used in this chapter, except for its use in 125  
sections 504.01 and 504.02 of the Revised Code, a "board of 126  
township trustees" means only a board of township trustees of a 127  
township that adopts a limited home rule government under this 128  
chapter. 129

**Sec. 504.11.** (A) The vote on the question of passage of a 130  
resolution provided for in section 504.10 of the Revised Code or a 131  
motion related to that resolution shall be taken by yeas and nays 132  
and entered on the journal, and the resolution or motion shall not 133  
be passed without concurrence of a majority of all members of the 134  
board of township trustees, except that each emergency resolution 135  
under that section shall require the affirmative vote of all of 136  
the members of the board for its enactment. If an emergency 137  
resolution fails to receive the required vote for passage as an 138  
emergency measure but receives the necessary majority for passage 139  
as a nonemergency resolution, it shall be considered passed as a 140  
nonemergency resolution. Except as otherwise provided in division 141  
(B) of this section, a resolution shall become effective thirty 142  
days after it is filed with the township fiscal officer. Each 143

emergency resolution shall determine that the resolution is 144  
necessary for the immediate preservation of the public peace, 145  
health, safety, or welfare and shall contain a statement of the 146  
necessity for the emergency. Each resolution shall be 147  
authenticated by the signature of the township fiscal officer, but 148  
the failure or refusal of the fiscal officer to sign a resolution 149  
shall not invalidate an otherwise properly enacted resolution. 150

(B) Each resolution appropriating money, submitting a 151  
question to the electorate, determining to proceed with an 152  
election, or providing for the approval of a revision, 153  
codification, recodification, or rearrangement of resolutions, or 154  
publication of resolutions in book form, ~~and any emergency~~ 155  
~~resolution,~~ shall take effect, unless a later time is specified in 156  
the resolution, ten days after it is filed with the township 157  
fiscal officer. Emergency resolutions shall take effect 158  
immediately. 159

(C) Each resolution shall be recorded in a book, or other 160  
record prescribed by the board, established and maintained for 161  
that purpose. The township fiscal officer or a duly authorized 162  
deputy to the fiscal officer shall, upon the request of any person 163  
and upon the payment of a fee established by the board, certify 164  
true copies of any resolution, and these certified copies shall be 165  
admissible as evidence in any court. 166

(D) The procedures provided in this section apply only to 167  
resolutions adopted pursuant to a township's limited home rule 168  
powers as authorized by this chapter. 169

**Sec. 505.375.** (A) The (1)(a) The boards of township trustees 170  
of one or more townships and the legislative authorities of one or 171  
more municipal corporations, or the legislative authorities of two 172  
or more municipal corporations, or the boards of township trustees 173  
of two or more townships, may negotiate an agreement to form a 174

fire and ambulance district for the delivery of both fire and 175  
ambulance services. The agreement shall be ratified by the 176  
adoption of a joint resolution by a majority of the members of 177  
each board of township trustees involved and a majority of the 178  
members of the legislative authority of each municipal corporation 179  
involved. The joint resolution shall specify a date on which the 180  
fire and ambulance district shall come into being. 181

(b) If a joint fire district created under section 505.371 of 182  
the Revised Code or a joint ambulance district created under 183  
section 505.71 of the Revised Code is dissolved to facilitate the 184  
creation of a fire and ambulance district under division (A)(1)(a) 185  
of this section, the townships and municipal corporations forming 186  
the fire and ambulance district may transfer to the fire and 187  
ambulance district any of the funds on hand, moneys and taxes in 188  
the process of collection, credits, and real and personal property 189  
apportioned to them under division (D) of section 505.371 of the 190  
Revised Code or section 505.71 of the Revised Code, as applicable, 191  
for use by the fire and ambulance district in accordance with this 192  
section. 193

(2)(a) The board of trustees of a joint ambulance district 194  
created under section 505.71 of the Revised Code and the board of 195  
fire district trustees of a joint fire district created under 196  
section 505.371 of the Revised Code may negotiate ~~in accordance~~ 197  
~~with this section~~ to combine their two joint districts into a 198  
single district, ~~called a~~ fire and ambulance district, for the 199  
delivery of both fire and ambulance services, if the geographic 200  
area covered by the combining joint districts is exactly the same. 201  
Both boards shall adopt a joint resolution ratifying the agreement 202  
and setting a date on which the fire and ambulance district shall 203  
come into being. ~~On~~ 204

(b) On that date, the joint fire district and the joint 205

ambulance district shall cease to exist, and the power of each to 206  
levy a tax upon taxable property shall terminate, except that any 207  
levy of a tax for the payment of indebtedness within the territory 208  
of the joint fire or joint ambulance district as it was composed 209  
at the time the indebtedness was incurred shall continue to be 210  
collected by the successor fire and ambulance district if the 211  
indebtedness remains unpaid. All 212

~~All~~ funds and other property of the joint districts ~~that~~ 213  
~~combined into the fire and ambulance district~~ shall become the 214  
property of the fire and ambulance district, unless otherwise 215  
provided in the negotiated agreement. The agreement shall provide 216  
for the settlement of all debts and obligations of the joint 217  
districts. 218

(B)(1) The governing body of ~~the~~ a fire and ambulance 219  
district created under division (A)(1) or (2) of this section 220  
shall be a board of trustees of at least three but no more than 221  
nine members, appointed as provided in the agreement creating the 222  
district. Members of the board ~~of trustees~~ may be compensated at a 223  
rate not to exceed thirty dollars per meeting for not more than 224  
fifteen meetings per year, and may be reimbursed for all necessary 225  
expenses incurred, as provided in the agreement creating the 226  
district. 227

(2) The board shall employ a clerk and other employees as it 228  
considers best, including a fire chief or fire prevention 229  
officers, and shall fix their compensation. Neither this section 230  
nor any other section of the Revised Code requires, or shall be 231  
construed to require, that the fire chief of a fire and ambulance 232  
district be a resident of the district. 233

Before entering upon the duties of office, the clerk shall 234  
execute a bond, in the amount and with surety to be approved by 235  
the board, payable to the state, conditioned for the faithful 236  
performance of all of the clerk's official duties. The clerk shall 237



deposit the bond with the presiding officer of the board, who 238  
shall file a copy of it, certified by the presiding officer, with 239  
the county auditor of the county containing the most territory in 240  
the district. 241

The board also shall ~~also~~ provide for the appointment of a 242  
fiscal officer for the district. ~~The board~~ and may ~~also~~ enter into 243  
agreements with volunteer fire companies for the use and operation 244  
of fire-fighting equipment. Volunteer firefighters acting under 245  
such an agreement are subject to the requirements for volunteer 246  
firefighters set forth in division (A) of section 505.38 of the 247  
Revised Code. 248

(3) Employees of the district shall not be removed from 249  
office except as provided by sections 733.35 to 733.39 of the 250  
Revised Code, except that, to initiate removal proceedings, the 251  
board shall designate a private citizen or, if the employee is 252  
employed as a firefighter, the board may designate the fire chief, 253  
to investigate, conduct the proceedings, and prepare the necessary 254  
charges in conformity with those sections ~~733.35 to 733.39 of the~~ 255  
~~Revised Code~~, and except that the board shall perform the 256  
functions and duties specified for the municipal legislative 257  
authority under those sections. The board may pay reasonable 258  
compensation to any private citizen hired for services rendered in 259  
the matter. 260

(4) No person shall be appointed as a permanent full-time 261  
paid member of the district whose duties include fire fighting, or 262  
be appointed as a volunteer firefighter, unless that person has 263  
received a certificate issued under former section 3303.07 or 264  
section 4765.55 of the Revised Code evidencing satisfactory 265  
completion of a firefighter training program. The board may send 266  
its officers and firefighters to schools of instruction designed 267  
to promote the efficiency of firefighters and, if authorized in 268  
advance, may pay their necessary expenses from the funds used for 269

the maintenance and operation of the district. 270

The board may choose, by adoption of an appropriate 271  
resolution, to have the Ohio medical transportation board license 272  
any emergency medical service organization it operates. If the 273  
board adopts such a resolution, Chapter 4766. of the Revised Code, 274  
except for sections 4766.06 and 4766.99 of the Revised Code, 275  
applies to the organization. All rules adopted under the 276  
applicable sections of that chapter also apply to the 277  
organization. The board may ~~likewise remove~~, by resolution, ~~remove~~ 278  
its emergency medical service organization from the jurisdiction 279  
of the Ohio medical transportation board. 280

(C) The board of trustees of a fire and ambulance district 281  
created under division (A)(1) or (2) of this section may exercise 282  
the following powers: 283

(1) Purchase or otherwise provide any fire apparatus, 284  
mechanical resuscitators, or other fire or ambulance equipment, 285  
appliances, or materials; fire hydrants; and water supply for 286  
~~fire-fighting~~ firefighting purposes that seems advisable to the 287  
board; 288

(2) Provide for the care and maintenance of equipment and, 289  
for that purpose, purchase, lease, lease with an option to 290  
purchase, or construct and maintain necessary buildings; 291

(3) Establish and maintain lines of fire-alarm communications 292  
within the limits of the district; 293

(4) Appropriate land for a fire station or medical emergency 294  
unit needed in order to respond in reasonable time to a fire or 295  
medical emergency, in accordance with Chapter 163. of the Revised 296  
Code; 297

(5) Purchase, appropriate, or accept a deed or gift of land 298  
to enlarge or improve a fire station or medical emergency unit; 299

(6) Purchase, lease, lease with an option to purchase, 300  
maintain, and use all materials, equipment, vehicles, buildings, 301  
and land necessary to perform its duties; 302

(7) Contract for a period not to exceed three years with one 303  
or more townships, municipal corporations, counties, joint fire 304  
districts, joint ambulance districts, governmental agencies, 305  
nonprofit corporations, or private ambulance owners located either 306  
within or outside the state, to furnish or receive ambulance 307  
services or emergency medical services within the several 308  
territories of the contracting parties, if the contract is first 309  
authorized by all boards of trustees and legislative authorities 310  
concerned; 311

(8) Establish reasonable charges for the use of ambulance or 312  
emergency medical services under the same conditions under which a 313  
board of fire district trustees may establish those charges under 314  
section 505.371 of the Revised Code; 315

(9) Establish all necessary rules to guard against the 316  
occurrence of fires and to protect property and lives against 317  
damage and accidents; 318

(10) Adopt a standard code pertaining to fire, fire hazards, 319  
and fire prevention prepared and promulgated by the state or by a 320  
public or private organization that publishes a model or standard 321  
code; 322

(11) Provide for charges for false alarms at commercial 323  
establishments in the same manner as joint fire districts are 324  
authorized to do under section 505.391 of the Revised Code; 325

(12) Issue bonds and other evidences of indebtedness, subject 326  
to Chapter 133. of the Revised Code, but only after approval by a 327  
vote of the electors of the district as provided by section 133.18 328  
of the Revised Code; 329

(13) To provide the services and equipment it considers 330  
necessary, levy a sufficient tax, subject to Chapter 5705. of the 331  
Revised Code, on all the taxable property in the district. 332

(D) Any municipal corporation or township may join an 333  
existing fire and ambulance district, whether created under 334  
division (A)(1) or (2) of this section, by its legislative 335  
authority's adoption of a resolution requesting the membership and 336  
upon approval of the board of trustees of the district. Any 337  
municipal corporation or township may withdraw from a district, 338  
whether created under division (A)(1) or (2) of this section, by 339  
its legislative authority's adoption of a resolution ordering 340  
withdrawal. Upon its withdrawal, the municipal corporation or 341  
township ceases to be a part of the district, and the district's 342  
power to levy a tax on taxable property in the withdrawing 343  
township or municipal corporation terminates, except that the 344  
district shall continue to levy and collect taxes for the payment 345  
of indebtedness within the territory of the district as it was 346  
composed at the time the indebtedness was incurred. 347

Upon the withdrawal of any township or municipal corporation 348  
from a district, the county auditor of the county containing the 349  
most territory in the district shall ascertain, apportion, and 350  
order a division of the funds on hand, including funds in the 351  
ambulance and emergency medical services fund, moneys and taxes in 352  
the process of collection, except for taxes levied for the payment 353  
of indebtedness, credits, and real and personal property on the 354  
basis of the valuation of the respective tax duplicates of the 355  
withdrawing municipal corporation or township and the remaining 356  
territory of the district. 357

(E) As used in this section: 358

(1) "Governmental agency" includes all departments, boards, 359  
offices, commissions, agencies, colleges, universities, 360

institutions, and other instrumentalities of this or another 361  
state. 362

(2) "Emergency medical service organization" has the same 363  
meaning as in section 4766.01 of the Revised Code. 364

**Sec. 505.391.** (A) If, after the fire department of a 365  
township, township fire district, or joint fire district, or a 366  
private fire company with which the fire department of a township, 367  
township fire district, or joint fire district contracts for fire 368  
protection, responds to a false alarm from an automatic fire alarm 369  
system at a commercial establishment or residential building, the 370  
board of township trustees gives written notice by certified mail 371  
that it may assess a charge of up to three hundred dollars for 372  
each subsequent false alarm ~~within a period of thirty days~~ 373  
occurring after any three false alarm alarms by that system within 374  
the same calendar year, the board of township trustees may assess 375  
that charge. This notice shall be mailed to the owner and the 376  
lessee, if any, of the building in which the system is installed. 377  
After the board gives this notice, the board need not give any 378  
additional written notices before assessing a charge for a false 379  
alarm as provided by this section. ~~If not paid within sixty days~~ 380  
~~after the owner or lessee receives a written notice by certified~~ 381  
~~mail that a charge has been assessed, the charge shall be entered~~ 382  
~~upon the real property tax list and tax duplicate, shall be a lien~~ 383  
~~upon the property served, and shall be collected as other taxes.~~ 384  
~~Charges collected under this section shall be returned to the~~ 385  
~~township general fund.~~ 386

As (B) If payment of the bill assessing a charge for a false 387  
alarm is not received within thirty days, the township fiscal 388  
officer shall send a notice by certified mail to the manager and 389  
to the owner, if different, of the real estate of which the 390  
commercial establishment is a part, or to the occupant, lessee, 391

agent, or tenant and to the owner, if different, of the real 392  
estate of which the residential building is a part, indicating 393  
that failure to pay the bill within thirty days, or to show just 394  
cause why the bill should not be paid within thirty days, will 395  
result in the assessment of a lien upon the real estate in the 396  
amount of the bill. If payment is not received or just cause for 397  
nonpayment is not shown within those thirty days, the amount of 398  
the bill shall be entered upon the tax duplicate, shall be a lien 399  
upon the real estate from the date of the entry, and shall be 400  
collected as other taxes and returned to the township treasury to 401  
be earmarked for use for fire services. 402

(C) As used in this section, "commercial establishment" means 403  
a building or buildings in an area used primarily for 404  
nonresidential, commercial purposes. 405

**Sec. 505.94.** (A) A board of township trustees may, by 406  
resolution, require the registration of all transient vendors 407  
within the unincorporated territory of the township and may 408  
regulate the time, place, and manner in which these vendors may 409  
sell, offer for sale, or solicit orders for future delivery of 410  
goods, or the board may, by resolution, prohibit these activities 411  
within that territory. If the board requires the registration of 412  
all transient vendors, it may establish a reasonable registration 413  
fee, not to exceed ~~seventy-five~~ one hundred fifty dollars for a 414  
registration period, and this registration shall be valid for a 415  
period of at least ninety days after the date of registration. Any 416  
board of township trustees that provides for the registration and 417  
regulation, or prohibition, of transient vendors under this 418  
section shall notify the prosecuting attorney of the county in 419  
which the township is located of its registration and regulatory 420  
requirements or prohibition. No transient vendor shall fail to 421  
register or to comply with regulations or prohibitions established 422  
by a board of township trustees under this division. 423

This division does not authorize a board of township trustees 424  
to apply a resolution it adopts under this division to any person 425  
invited by an owner or tenant to visit the owner's or tenant's 426  
premises to sell, offer for sale, or solicit orders for future 427  
delivery of goods. 428

(B) As used in this section: 429

(1) "Goods" means goods, wares, services, merchandise, 430  
periodicals, and other articles or publications. 431

(2) "Transient vendor" means any person who opens a temporary 432  
place of business for the sale of goods or who, on the streets or 433  
while traveling about the township, either sells or offers for 434  
sale goods, or solicits orders for future delivery of goods where 435  
payment is required prior to the delivery of the goods. "Transient 436  
vendor" does not include any person who represents any entity 437  
exempted from taxation under section 5709.04 of the Revised Code, 438  
that notifies the board of township trustees that its 439  
representatives are present in the township for the purpose of 440  
either selling or offering for sale goods, or soliciting orders 441  
for future delivery of goods, and does not include a person 442  
licensed under Chapter 4707. of the Revised Code. 443

**Sec. 515.01.** The board of township trustees may provide 444  
artificial lights for any road, highway, public place, or building 445  
under its supervision or control, or for any territory within the 446  
township and outside the boundaries of any municipal corporation, 447  
when the board determines that the public safety or welfare 448  
requires that the road, highway, public place, building, or 449  
territory shall be lighted. The lighting may be procured either by 450  
the township installing a lighting system or by contracting with 451  
any person or corporation to furnish lights. 452

If lights are furnished under contract, the contract may 453

provide that the equipment employed may be owned by the township  
or by the person or corporation supplying ~~it~~ the lights.

454  
455

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.

456  
457  
458  
459  
460  
461  
462  
463  
464  
465

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.

466  
467  
468  
469  
470

**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.

471  
472  
473  
474  
475  
476

**(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.

477  
478  
479  
480  
481  
482  
483  
484



(C) All revenue derived from a special levy shall be credited 485  
to a special fund for the purpose for which the levy was made. 486

(D) Except as otherwise provided by resolution adopted 487  
pursuant to section 3315.01 of the Revised Code, all revenue 488  
derived from a source other than the general property tax and 489  
which the law prescribes shall be used for a particular purpose, 490  
shall be paid into a special fund for such purpose. Except as 491  
otherwise provided by resolution adopted pursuant to section 492  
3315.01 of the Revised Code or as otherwise provided by section 493  
3315.40 of the Revised Code, all revenue derived from a source 494  
other than the general property tax, for which the law does not 495  
prescribe use for a particular purpose, including interest earned 496  
on the principal of any special fund, regardless of the source or 497  
purpose of the principal, shall be paid into the general fund. 498

(E) All proceeds from the sale of public obligations or 499  
fractionalized interests in public obligations as defined in 500  
section 133.01 of the Revised Code, except premium and accrued 501  
interest, shall be paid into a special fund for the purpose of 502  
such issue, and any interest and other income earned on money in 503  
such special fund may be used for the purposes for which the 504  
indebtedness was authorized or may be credited to the general fund 505  
or other fund or account as the taxing authority authorizes and 506  
used for the purposes of that fund or account. The premium and 507  
accrued interest received from such sale shall be paid into the 508  
sinking fund or the bond retirement fund of the subdivision. 509

~~if~~ (F) Except as provided in division (G) of this section, if 510  
a permanent improvement of the subdivision is sold, the amount 511  
received from the sale shall be paid into the sinking fund, the 512  
bond retirement fund, or ~~into~~ a special fund for the construction 513  
or acquisition of permanent improvements; provided that the 514  
proceeds from the sale of a public utility shall be paid into the 515  
sinking fund or bond retirement fund to the extent necessary to 516

provide for the retirement of the outstanding indebtedness 517  
incurred in the construction or acquisition of such utility. 518  
Proceeds from the sale of property other than a permanent 519  
improvement shall be paid into the fund from which such property 520  
was acquired or is maintained, or, if there is no such fund, into 521  
the general fund. 522

(G) A township that has a population greater than fifteen 523  
thousand according to the most recent federal decennial census and 524  
that has declared one or more improvements in the township to be a 525  
public purpose under section 5709.73 of the Revised Code may pay 526  
proceeds from the sale of a permanent improvement of the township 527  
into its general fund if both of the following conditions are 528  
satisfied: 529

(1) The township fiscal officer determines that all 530  
foreseeable public infrastructure improvements, as defined in 531  
section 5709.40 of the Revised Code, to be made in the township in 532  
the ten years immediately following the date the permanent 533  
improvement is sold will have been financed through resolutions 534  
adopted under section 5709.73 of the Revised Code on or before the 535  
date of the sale. The fiscal officer shall provide written 536  
certification of this determination for the township's records. 537

(2) The permanent improvement being sold was financed 538  
entirely from moneys in the township's general fund. 539

(H) Money paid into any fund shall be used only for the 540  
purposes for which such fund is established. 541

**Section 2.** That existing sections 148.04, 148.06, 305.11, 542  
504.11, 505.375, 505.391, 505.94, 515.01, and 5705.10 of the 543  
Revised Code are hereby repealed. 544