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Veterans Affairs Committee**

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Regular Session

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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,
Martin, McGregor, R., Patton, T., Perry, Raga, Reidelbach, Sayre, Taylor,
Uecker, Wagner, Yuko
Senators Niehaus, Schuring, Kearney**

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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
5311.02, 5705.10, 5705.35, 5705.36, 5747.51, and 3
5747.62 and to enact sections 504.021 and 5705.132 4
of the Revised Code to make changes in various 5
laws 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, to permit townships 9
and municipal corporations to directly form fire 10
and ambulance districts, and to remove from the 11
Condominium Law the specification that condominium 12
developments are not subdivisions subject to the 13
Platting Law. 14

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

Section 1. That sections 148.04, 148.06, 305.11, 504.11, 15

505.172, 505.375, 505.391, 505.94, 515.01, 5311.02, 5705.10, 16
5705.35, 5705.36, 5747.51, and 5747.62 be amended and sections 17
504.021 and 5705.132 of the Revised Code be enacted to read as 18
follows: 19

Sec. 148.04. (A) The Ohio public employees deferred 20
compensation board shall initiate, plan, expedite, and, subject to 21
an appropriate assurance of the approval of the internal revenue 22
service, promulgate and offer to all eligible employees, and 23
thereafter administer on behalf of all participating employees and 24
continuing members, and alter as required, a program for deferral 25
of compensation, including a reasonable number of options to the 26
employee for the investment of deferred funds, including life 27
insurance, annuities, variable annuities, pooled investment funds 28
managed by the board, or other forms of investment approved by the 29
board, always in such form as will assure the desired tax 30
treatment of such funds. The members of the ~~Ohio public employees~~ 31
~~deferred compensation~~ board are the trustees of any deferred funds 32
and shall discharge their duties with respect to the funds solely 33
in the interest of and for the exclusive benefit of participating 34
employees, continuing members, and their beneficiaries. With 35
respect to such deferred funds, section 148.09 of the Revised Code 36
shall apply to claims against participating employees or 37
continuing members and their employers. 38

(B) Every employer of an eligible employee shall contract 39
with ~~such~~ the employee upon the employee's application for 40
participation in a deferred compensation program offered by the 41
board. Every retirement system serving an eligible employee shall 42
serve as collection agent for compensation deferred by any of its 43
members and account for and deliver such sums to the board. 44

(C) The board shall, subject to any applicable contract 45
provisions, undertake to obtain as favorable conditions of tax 46

treatment as possible, both in the initial programs and any
permitted alterations ~~thereof~~ of them or additions ~~thereto~~ to
them, as to such matters as terms of distribution, designation of
beneficiaries, withdrawal upon disability, financial hardship, or
termination of public employment, and other optional provisions.

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

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

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

(E) This section does not limit the authority of any
municipal corporation, county, township, park district,
conservancy district, sanitary district, health district, public
library, county law library, public institution of higher

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education, or school district to provide separate authorized plans 78
or programs for deferring compensation of their officers and 79
employees in addition to the program for the deferral of 80
compensation offered by the board. Any municipal corporation, 81
township, public institution of higher education, or school 82
district that offers such plans or programs shall include a 83
reasonable number of options to its officers or employees for the 84
investment of the deferred funds, including annuities, variable 85
annuities, regulated investment trusts, or other forms of 86
investment approved by the municipal corporation, township, public 87
institution of higher education, or school district, that will 88
assure the desired tax treatment of the funds. 89

Sec. 148.06. As used in this section: 90

(A) "Government unit" means a county, ~~township~~, park district 91
of any kind, conservancy district, sanitary district, health 92
district, public library district, or county law library. 93

(B) "Governing board" means, in the case of the county, the 94
board of county commissioners; ~~in the case of a township, the~~ 95
~~board of township trustees~~; in the case of a park district, the 96
board of park commissioners; in the case of a conservancy 97
district, the district's board of directors; in the case of a 98
sanitary district, the district's board of directors; in the case 99
of a health district, the board of health; in the case of a public 100
library district, the board of library trustees; and in the case 101
of a county law library, the board of trustees of the law library 102
association. 103

In addition to the program of deferred compensation that may 104
be offered under this chapter, a governing board may offer to all 105
of the officers and employees of the government unit not to exceed 106
two additional programs for deferral of compensation designed for 107
favorable tax treatment of the compensation so deferred. Any such 108

program shall include a reasonable number of options to the 109
officer or employee for the investment of the deferred funds, 110
including annuities, variable annuities, regulated investment 111
trusts, or other forms of investment approved by the governing 112
board, that will assure the desired tax treatment of the funds. 113

Any income deferred under such a plan shall continue to be 114
included as regular compensation for the purpose of computing the 115
contributions to and benefits from the officer's or employee's 116
retirement system but shall not be included in the computation of 117
any federal and state income taxes withheld on behalf of any such 118
employee. 119

Sec. 305.11. Immediately upon the opening of each day's 120
session of the board of county commissioners, the records of the 121
proceedings of the session of the previous day shall be read, or 122
provided to each commissioner in written form, by the clerk of the 123
board, and, if correct, approved and signed by the commissioners. 124
When the board is not in session, the record of proceedings shall 125
be kept in the county auditor's office or, if the county has a 126
full-time clerk, in the county commissioners' office, open at all 127
proper times to public inspection. It shall be certified by the 128
president and clerk of the board, and shall be received as 129
evidence in every court in the state. 130

Sec. 504.021. As used in this chapter, except for its use in 131
sections 504.01 and 504.02 of the Revised Code, a "board of 132
township trustees" means only a board of township trustees of a 133
township that adopts a limited home rule government under this 134
chapter. 135

Sec. 504.11. (A) The vote on the question of passage of a 136
resolution provided for in section 504.10 of the Revised Code or a 137
motion related to that resolution shall be taken by yeas and nays 138

and entered on the journal, and the resolution or motion shall not 139
be passed without concurrence of a majority of all members of the 140
board of township trustees, except that each emergency resolution 141
under that section shall require the affirmative vote of all of 142
the members of the board for its enactment. If an emergency 143
resolution fails to receive the required vote for passage as an 144
emergency measure but receives the necessary majority for passage 145
as a nonemergency resolution, it shall be considered passed as a 146
nonemergency resolution. Except as otherwise provided in division 147
(B) of this section, a resolution shall become effective thirty 148
days after it is filed with the township fiscal officer. Each 149
emergency resolution shall determine that the resolution is 150
necessary for the immediate preservation of the public peace, 151
health, safety, or welfare and shall contain a statement of the 152
necessity for the emergency. Each resolution shall be 153
authenticated by the signature of the township fiscal officer, but 154
the failure or refusal of the fiscal officer to sign a resolution 155
shall not invalidate an otherwise properly enacted resolution. 156

(B) Each resolution appropriating money, submitting a 157
question to the electorate, determining to proceed with an 158
election, or providing for the approval of a revision, 159
codification, recodification, or rearrangement of resolutions, or 160
publication of resolutions in book form, ~~and any emergency~~ 161
~~resolution,~~ shall take effect, unless a later time is specified in 162
the resolution, ten days after it is filed with the township 163
fiscal officer. Emergency resolutions shall take effect 164
immediately. 165

(C) Each resolution shall be recorded in a book, or other 166
record prescribed by the board, established and maintained for 167
that purpose. The township fiscal officer or a duly authorized 168
deputy to the fiscal officer shall, upon the request of any person 169
and upon the payment of a fee established by the board, certify 170

true copies of any resolution, and these certified copies shall be 171
admissible as evidence in any court. 172

(D) The procedures provided in this section apply only to 173
resolutions adopted pursuant to a township's limited home rule 174
powers as authorized by this chapter. 175

Sec. 505.172. (A) As used in this section, "law enforcement 176
officer" means a sheriff, deputy sheriff, constable, police 177
officer of a township or joint township police district, marshal, 178
deputy marshal, or municipal police officer. 179

(B) Except as otherwise provided in this section and section 180
505.17 of the Revised Code, a board of township trustees may adopt 181
regulations and orders that are necessary to control noise within 182
the unincorporated territory of the township that is generated at 183
any premises to which a D permit has been issued by the division 184
of liquor control or that is generated within any areas zoned for 185
residential use. 186

~~(B)~~(C) Any person who engages in any of the activities 187
described in section 1.61 of the Revised Code is exempt from any 188
regulation or order adopted under division ~~(A)~~ (B) of this section 189
if the noise is attributed to an activity described in section 190
1.61 of the Revised Code. Any person who engages in coal mining 191
and reclamation operations, as defined in division (B) of section 192
1513.01 of the Revised Code, or surface mining, as defined in 193
division (A) of section 1514.01 of the Revised Code, is exempt 194
from any regulation or order adopted under division ~~(A)~~ (B) of 195
this section if the noise is attributed to coal mining and 196
reclamation or surface mining activities. Noise resulting from the 197
drilling, completion, operation, maintenance, or construction of 198
any crude oil or natural gas wells or pipelines or any 199
appurtenances to those wells or pipelines or from the 200
distribution, transportation, gathering, or storage of crude oil 201

or natural gas is exempt from any regulation or order adopted 202
under division ~~(A)~~ (B) of this section. 203

~~(C) With the exception of any business operating at (D)(1)~~ 204
Except as otherwise provided in division (C) or (D)(2) of this 205
section, any premises to which a D permit has been issued by the 206
division of liquor control, no regulation or order adopted under 207
division ~~(A)~~ (B) of this section shall apply to any business or 208
industry in existence and operating on ~~the effective date of this~~ 209
~~amendment~~ October 20, 1999, except that and a regulation or order 210
so adopted shall apply to any new operation or expansion of that 211
business or industry that results in substantially increased noise 212
levels from those generated by that business or industry on ~~the~~ 213
~~effective~~ that date ~~of this amendment.~~ 214

(2) Any regulation or order adopted under division (B) of 215
this section applies to any premises to which a D permit has been 216
issued by the division of liquor control regardless of whether the 217
premises was in existence and operating on October 20, 1999, or 218
whether it came into existence and operation after that date. 219

~~(D)~~(E) Whoever violates any regulation or order adopted under 220
division ~~(A)~~ (B) of this section is guilty of a ~~minor~~ misdemeanor 221
of the second degree. Fines levied and collected under this 222
section shall be paid into the township general revenue fund. 223

~~(E)~~(F) Any person allegedly aggrieved by another person's 224
violation of a regulation or order adopted under division ~~(A)~~ (B) 225
of this section may seek in a civil action a declaratory judgment, 226
an injunction, or other appropriate relief against the other 227
person ~~for~~ committing the act or practice that violates that 228
~~resolution~~ regulation or order. A board of township trustees that 229
adopts a regulation or order under division (B) of this section 230
shall seek in a civil action an injunction against each person 231
that commits an act or practice that violates that regulation or 232
order. The court involved in ~~the~~ a civil action referred to in 233

this division may award to the prevailing party reasonable 234
attorney's fees limited to the work reasonably performed. 235

(G) If any law enforcement officer with jurisdiction in a 236
township that has adopted a regulation or order under division (B) 237
of this section has reasonable cause to believe that any premises 238
to which a D permit has been issued by the division of liquor 239
control has violated the regulation or order and, as a result of 240
the violation, has caused, is causing, or is about to cause 241
substantial and material harm, the law enforcement officer may 242
issue an order that the premises cease and desist from the 243
activity violating the regulation or order. The cease-and-desist 244
order shall be served personally upon the owner, operator, 245
manager, or other person in charge of the premises immediately 246
after its issuance by the officer. The township thereafter may 247
publicize or otherwise make known to all interested persons that 248
the cease-and-desist order has been issued. 249

The cease-and-desist order shall specify the particular 250
conduct that is subject to the order and shall inform the person 251
upon whom it is served that the premises will be granted a hearing 252
in the municipal court or county court with jurisdiction over the 253
premises regarding the operation of the order and the possible 254
issuance of an injunction or other appropriate relief. The 255
premises shall comply with the cease-and-desist order immediately 256
upon receipt of the order. Upon service of the cease-and-desist 257
order upon the owner, operator, manager, or other person in charge 258
of the premises, the township law director or, if the township 259
does not have a law director, the prosecuting attorney of the 260
county in which the township is located shall file in the 261
municipal court or county court with jurisdiction over the 262
premises a civil action seeking to confirm the cease-and-desist 263
order and seeking an injunction or other appropriate relief 264
against the premises. The owner, operator, manager, or other 265

person in charge of the premises may file a motion in that civil 266
action for a stay of the cease-and-desist order for good cause 267
shown, pending the court's rendering its decision in the action. 268
The court shall set a date for a hearing, hold the hearing, and 269
render a decision in the action not more than ten days after the 270
date of the cease-and-desist order, or the cease-and-desist order 271
is terminated. Division (F) of this section applies regarding an 272
action filed as described in this division. 273

Sec. 505.375. (A) The (1)(a) The boards of township trustees 274
of one or more townships and the legislative authorities of one or 275
more municipal corporations, or the legislative authorities of two 276
or more municipal corporations, or the boards of township trustees 277
of two or more townships, may negotiate an agreement to form a 278
fire and ambulance district for the delivery of both fire and 279
ambulance services. The agreement shall be ratified by the 280
adoption of a joint resolution by a majority of the members of 281
each board of township trustees involved and a majority of the 282
members of the legislative authority of each municipal corporation 283
involved. The joint resolution shall specify a date on which the 284
fire and ambulance district shall come into being. 285

(b) If a joint fire district created under section 505.371 of 286
the Revised Code or a joint ambulance district created under 287
section 505.71 of the Revised Code is dissolved to facilitate the 288
creation of a fire and ambulance district under division (A)(1)(a) 289
of this section, the townships and municipal corporations forming 290
the fire and ambulance district may transfer to the fire and 291
ambulance district any of the funds on hand, moneys and taxes in 292
the process of collection, credits, and real and personal property 293
apportioned to them under division (D) of section 505.371 of the 294
Revised Code or section 505.71 of the Revised Code, as applicable, 295
for use by the fire and ambulance district in accordance with this 296

section.

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

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

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

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

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rate not to exceed thirty dollars per meeting for not more than 328
fifteen meetings per year, and may be reimbursed for all necessary 329
expenses incurred, as provided in the agreement creating the 330
district. 331

(2) The board shall employ a clerk and other employees as it 332
considers best, including a fire chief or fire prevention 333
officers, and shall fix their compensation. Neither this section 334
nor any other section of the Revised Code requires, or shall be 335
construed to require, that the fire chief of a fire and ambulance 336
district be a resident of the district. 337

Before entering upon the duties of office, the clerk shall 338
execute a bond, in the amount and with surety to be approved by 339
the board, payable to the state, conditioned for the faithful 340
performance of all of the clerk's official duties. The clerk shall 341
deposit the bond with the presiding officer of the board, who 342
shall file a copy of it, certified by the presiding officer, with 343
the county auditor of the county containing the most territory in 344
the district. 345

The board also shall ~~also~~ provide for the appointment of a 346
fiscal officer for the district. ~~The board and~~ and may ~~also~~ enter into 347
agreements with volunteer fire companies for the use and operation 348
of fire-fighting equipment. Volunteer firefighters acting under 349
such an agreement are subject to the requirements for volunteer 350
firefighters set forth in division (A) of section 505.38 of the 351
Revised Code. 352

(3) Employees of the district shall not be removed from 353
office except as provided by sections 733.35 to 733.39 of the 354
Revised Code, except that, to initiate removal proceedings, the 355
board shall designate a private citizen or, if the employee is 356
employed as a firefighter, the board may designate the fire chief, 357
to investigate, conduct the proceedings, and prepare the necessary 358
charges in conformity with those sections ~~733.35 to 733.39 of the~~ 359

~~Revised Code~~, and except that the board shall perform the 360
functions and duties specified for the municipal legislative 361
authority under those sections. The board may pay reasonable 362
compensation to any private citizen hired for services rendered in 363
the matter. 364

(4) No person shall be appointed as a permanent full-time 365
paid member of the district whose duties include fire fighting, or 366
be appointed as a volunteer firefighter, unless that person has 367
received a certificate issued under former section 3303.07 or 368
section 4765.55 of the Revised Code evidencing satisfactory 369
completion of a firefighter training program. The board may send 370
its officers and firefighters to schools of instruction designed 371
to promote the efficiency of firefighters and, if authorized in 372
advance, may pay their necessary expenses from the funds used for 373
the maintenance and operation of the district. 374

The board may choose, by adoption of an appropriate 375
resolution, to have the Ohio medical transportation board license 376
any emergency medical service organization it operates. If the 377
board adopts such a resolution, Chapter 4766. of the Revised Code, 378
except for sections 4766.06 and 4766.99 of the Revised Code, 379
applies to the organization. All rules adopted under the 380
applicable sections of that chapter also apply to the 381
organization. The board may likewise remove, by resolution, ~~remove~~ 382
its emergency medical service organization from the jurisdiction 383
of the Ohio medical transportation board. 384

(C) The board of trustees of a fire and ambulance district 385
created under division (A)(1) or (2) of this section may exercise 386
the following powers: 387

(1) Purchase or otherwise provide any fire apparatus, 388
mechanical resuscitators, or other fire or ambulance equipment, 389
appliances, or materials; fire hydrants; and water supply for 390
~~fire-fighting~~ firefighting purposes that seems advisable to the 391

board;	392
(2) Provide for the care and maintenance of equipment and,	393
for that purpose, purchase, lease, lease with an option to	394
purchase, or construct and maintain necessary buildings;	395
(3) Establish and maintain lines of fire-alarm communications	396
within the limits of the district;	397
(4) Appropriate land for a fire station or medical emergency	398
unit needed in order to respond in reasonable time to a fire or	399
medical emergency, in accordance with Chapter 163. of the Revised	400
Code;	401
(5) Purchase, appropriate, or accept a deed or gift of land	402
to enlarge or improve a fire station or medical emergency unit;	403
(6) Purchase, lease, lease with an option to purchase,	404
maintain, and use all materials, equipment, vehicles, buildings,	405
and land necessary to perform its duties;	406
(7) Contract for a period not to exceed three years with one	407
or more townships, municipal corporations, counties, joint fire	408
districts, <u>joint ambulance districts</u> , governmental agencies,	409
nonprofit corporations, or private ambulance owners located either	410
within or outside the state, to furnish or receive ambulance	411
services or emergency medical services within the several	412
territories of the contracting parties, if the contract is first	413
authorized by all boards of trustees and legislative authorities	414
concerned;	415
(8) Establish reasonable charges for the use of ambulance or	416
emergency medical services under the same conditions under which a	417
board of fire district trustees may establish those charges under	418
section 505.371 of the Revised Code;	419
(9) Establish all necessary rules to guard against the	420
occurrence of fires and to protect property and lives against	421

damage and accidents;

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

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

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

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

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

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Upon the withdrawal of any township or municipal corporation

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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 484
after the owner or lessee receives a written notice by certified 485
mail that a charge has been assessed, the charge shall be entered 486
upon the real property tax list and tax duplicate, shall be a lien 487
upon the property served, and shall be collected as other taxes. 488
Charges collected under this section shall be returned to the 489
township general fund. 490~~

As (B) If payment of the bill assessing a charge for a false 491
alarm is not received within thirty days, the township fiscal 492
officer shall send a notice by certified mail to the manager and 493
to the owner, if different, of the real estate of which the 494
commercial establishment is a part, or to the occupant, lessee, 495
agent, or tenant and to the owner, if different, of the real 496
estate of which the residential building is a part, indicating 497
that failure to pay the bill within thirty days, or to show just 498
cause why the bill should not be paid within thirty days, will 499
result in the assessment of a lien upon the real estate in the 500
amount of the bill. If payment is not received or just cause for 501
nonpayment is not shown within those thirty days, the amount of 502
the bill shall be entered upon the tax duplicate, shall be a lien 503
upon the real estate from the date of the entry, and shall be 504
collected as other taxes and returned to the township treasury to 505
be earmarked for use for fire services. 506

(C) As used in this section, "commercial establishment" means 507
a building or buildings in an area used primarily for 508
nonresidential, commercial purposes. 509

Sec. 505.94. (A) A board of township trustees may, by 510
resolution, require the registration of all transient vendors 511
within the unincorporated territory of the township and may 512
regulate the time, place, and manner in which these vendors may 513
sell, offer for sale, or solicit orders for future delivery of 514

goods, or the board may, by resolution, prohibit these activities 515
within that territory. If the board requires the registration of 516
all transient vendors, it may establish a reasonable registration 517
fee, not to exceed ~~seventy-five~~ one hundred fifty dollars for a 518
registration period, and this registration shall be valid for a 519
period of at least ninety days after the date of registration. Any 520
board of township trustees that provides for the registration and 521
regulation, or prohibition, of transient vendors under this 522
section shall notify the prosecuting attorney of the county in 523
which the township is located of its registration and regulatory 524
requirements or prohibition. No transient vendor shall fail to 525
register or to comply with regulations or prohibitions established 526
by a board of township trustees under this division. 527

This division does not authorize a board of township trustees 528
to apply a resolution it adopts under this division to any person 529
invited by an owner or tenant to visit the owner's or tenant's 530
premises to sell, offer for sale, or solicit orders for future 531
delivery of goods. 532

(B) As used in this section: 533

(1) "Goods" means goods, wares, services, merchandise, 534
periodicals, and other articles or publications. 535

(2) "Transient vendor" means any person who opens a temporary 536
place of business for the sale of goods or who, on the streets or 537
while traveling about the township, ~~either~~ sells or offers for 538
sale goods, or solicits orders for future delivery of goods where 539
payment is required prior to the delivery of the goods, or 540
attempts to arrange an appointment for a future estimate or sales 541
call. "Transient vendor" does not include any person who 542
represents any entity exempted from taxation under section 5709.04 543
of the Revised Code, that notifies the board of township trustees 544
that its representatives are present in the township for the 545
purpose of ~~either~~ selling or offering for sale goods, or 546

soliciting orders for future delivery of goods, or attempting to 547
arrange an appointment for a future estimate or sales call, and 548
does not include a person licensed under Chapter 4707. of the 549
Revised Code. 550

Sec. 515.01. The board of township trustees may provide 551
artificial lights for any road, highway, public place, or building 552
under its supervision or control, or for any territory within the 553
township and outside the boundaries of any municipal corporation, 554
when the board determines that the public safety or welfare 555
requires that the road, highway, public place, building, or 556
territory shall be lighted. The lighting may be procured either by 557
the township installing a lighting system or by contracting with 558
any person or corporation to furnish lights. 559

If lights are furnished under contract, the contract may 560
provide that the equipment employed may be owned by the township 561
or by the person or corporation supplying ~~it~~ the lights. 562

If the board determines to procure lighting by contract and 563
the total estimated cost of the contract exceeds twenty-five 564
thousand dollars, the board shall prepare plans and specifications 565
for the lighting equipment and shall, for two weeks, advertise for 566
bids for furnishing the lighting equipment, either by posting the 567
advertisement in three conspicuous places in the township or by 568
publication of the advertisement once a week, for two consecutive 569
weeks, in a newspaper of general circulation in the township. Any 570
such contract for lighting shall be made with the lowest and best 571
bidder. 572

No lighting contract awarded by the board shall be made to 573
cover a period of more than ~~ten~~ twenty years. The cost of 574
installing and operating any lighting system or any light 575
furnished under contract shall be paid from the general fund of 576
the township treasury. 577

~~Sec. 5311.02. Chapter 5311. of the Revised Code~~ This chapter 578
applies only to property that is specifically submitted to its 579
provisions by the execution and filing for record of a declaration 580
by the owner, as provided in this chapter. In every instance, any 581
property so submitted shall be either a fee simple estate or a 582
ninety-nine year leasehold, renewable forever. ~~Neither the~~ 583
~~submission of property to the provisions of this chapter, nor the~~ 584
~~conveyance or transfer of a condominium ownership interest~~ 585
~~constitutes a subdivision within the meaning of, or is subject to,~~ 586
~~Chapter 711. of the Revised Code.~~ 587

Sec. 5705.10. (A) All revenue derived from the general levy 588
for current expense within the ten-mill limitation, from any 589
general levy for current expense authorized by vote in excess of 590
the ten-mill limitation, and from sources other than the general 591
property tax, unless its use for a particular purpose is 592
prescribed by law, shall be paid into the general fund. 593

(B) All revenue derived from general or special levies for 594
debt charges, whether within or in excess of the ten-mill 595
limitation, which is levied for the debt charges on serial bonds, 596
notes, or certificates of indebtedness having a life less than 597
five years, shall be paid into the bond retirement fund; and all 598
such revenue which is levied for the debt charges on all other 599
bonds, notes, or certificates of indebtedness shall be paid into 600
the sinking fund. 601

(C) All revenue derived from a special levy shall be credited 602
to a special fund for the purpose for which the levy was made. 603

(D) Except as otherwise provided by resolution adopted 604
pursuant to section 3315.01 of the Revised Code, all revenue 605
derived from a source other than the general property tax and 606
which the law prescribes shall be used for a particular purpose, 607

shall be paid into a special fund for such purpose. Except as 608
otherwise provided by resolution adopted pursuant to section 609
3315.01 of the Revised Code or as otherwise provided by section 610
3315.40 of the Revised Code, all revenue derived from a source 611
other than the general property tax, for which the law does not 612
prescribe use for a particular purpose, including interest earned 613
on the principal of any special fund, regardless of the source or 614
purpose of the principal, shall be paid into the general fund. 615

(E) All proceeds from the sale of public obligations or 616
fractionalized interests in public obligations as defined in 617
section 133.01 of the Revised Code, except premium and accrued 618
interest, shall be paid into a special fund for the purpose of 619
such issue, and any interest and other income earned on money in 620
such special fund may be used for the purposes for which the 621
indebtedness was authorized or may be credited to the general fund 622
or other fund or account as the taxing authority authorizes and 623
used for the purposes of that fund or account. The premium and 624
accrued interest received from such sale shall be paid into the 625
sinking fund or the bond retirement fund of the subdivision. 626

~~if~~ (F) Except as provided in division (G) of this section, if 627
a permanent improvement of the subdivision is sold, the amount 628
received from the sale shall be paid into the sinking fund, the 629
bond retirement fund, or ~~into~~ a special fund for the construction 630
or acquisition of permanent improvements; provided that the 631
proceeds from the sale of a public utility shall be paid into the 632
sinking fund or bond retirement fund to the extent necessary to 633
provide for the retirement of the outstanding indebtedness 634
incurred in the construction or acquisition of such utility. 635
Proceeds from the sale of property other than a permanent 636
improvement shall be paid into the fund from which such property 637
was acquired or is maintained, or, if there is no such fund, into 638
the general fund. 639

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

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

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

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

Sec. 5705.132. In addition to any reserve balance account established under section 5705.13 of the Revised Code, a board of township trustees, by resolution, may establish a reserve balance account to accumulate currently available resources for any purpose for which the board may lawfully expend money of the township other than for the purposes for which a reserve balance account may be established under section 5705.13 of the Revised Code. Money may be transferred to the reserve balance account from another fund or account of the township only if money in that fund or account may lawfully be expended for the purpose for which the reserve balance account is created. A reserve balance account created under this section may exist for not more than five fiscal

years beginning with the first fiscal year in which money is 671
credited to the account. The total amount of money to the credit 672
of all reserve balance accounts established under this section at 673
any time in any fiscal year shall not exceed five per cent of the 674
total of the township's revenue from all sources for the preceding 675
fiscal year and any unencumbered balances carried over to the 676
current fiscal year from the preceding fiscal year. Money in a 677
reserve balance account shall be expended only for the purpose for 678
which the account is established. More than one reserve balance 679
account may be established under this section. 680

The resolution establishing a reserve balance account shall 681
state the specific purpose for which the account is established, 682
the fund within which the account is established, the fund or 683
account from which money shall be transferred to the account, and 684
the number of years the account will exist. The resolution shall 685
specify the maximum total amount of money that may be credited to 686
the account during its existence and the maximum amount of money 687
to be credited to the account each fiscal year the account exists. 688
The board, by subsequent resolution, may change the amount to be 689
credited and the source from which money is transferred, subject 690
to the limitations of this section. 691

The board, by resolution, may rescind a reserve balance 692
account established under this section before the expiration of 693
the account. The board, by resolution, may extend the life of a 694
reserve balance account, provided that the total number of years 695
the fund exists shall not exceed five fiscal years beginning with 696
the first fiscal year in which money is credited to the account. 697

Upon the expiration or rescission of a reserve balance 698
account established under this section, any unexpended balance in 699
the account shall be transferred to the fund or account from which 700
money in the account was originally transferred. If money in the 701

account originally was transferred from more than one fund or 702
account, a pro rata share of the unexpended balance shall be 703
transferred to each such fund or account proportionate to the 704
amount originally transferred from that fund or account. 705

The balance to the credit of a reserve balance account shall 706
not be considered part of the unencumbered balance or revenue of 707
the township under division (A) of section 5705.35 or division 708
(A)(1) of section 5705.36 of the Revised Code. 709

Sec. 5705.35. (A) The certification of the budget commission 710
to the taxing authority of each subdivision or taxing unit, as set 711
forth in section 5705.34 of the Revised Code, shall show the 712
various funds of such subdivisions other than funds to be created 713
by transfer and shall be filed by the county budget commission 714
with such taxing authority on or before the first day of March in 715
the case of school districts and on or before the first day of 716
September in each year in the case of all other taxing 717
authorities. There shall be set forth on the credit side of each 718
fund the estimated unencumbered balances and receipts, and if a 719
tax is to be levied for such fund, the estimated revenue to be 720
derived therefrom, the rate of the levy, and what portion thereof 721
is within, and what in excess of, the ten-mill tax limitation, and 722
on the debit side, the total appropriations that may be made 723
therefrom. Subject to division (G) of section 5705.29 of the 724
Revised Code, any reserve balance in an account established under 725
section 5705.13 of the Revised Code for the purpose described in 726
division (A)(1) of that section, and the principal of a 727
nonexpendable trust fund established under section 5705.131 of the 728
Revised Code and any additions to principal arising from sources 729
other than the reinvestment of investment earnings arising from 730
that fund, are not unencumbered balances for the purposes of this 731
section. ~~There~~ The balance in a reserve balance account 732

established under section 5705.132 of the Revised Code is not an 733
unencumbered balance for the purposes of this division. 734

There shall be attached to the certification a summary, which 735
shall be known as the "official certificate of estimated 736
resources," that shall state the total estimated resources of each 737
fund of the subdivision that are available for appropriation in 738
the fiscal year, other than funds to be created by transfer, and a 739
statement of the amount of the total tax duplicate of the school 740
district to be used in the collection of taxes for the following 741
calendar year. Before the end of the fiscal year, the taxing 742
authority of each subdivision and other taxing unit shall revise 743
its tax budget, if one was adopted, so that the total contemplated 744
expenditures from any fund during the ensuing fiscal year will not 745
exceed the total appropriations that may be made from such fund, 746
as determined by the budget commission in its certification; and 747
such revised budget shall be the basis of the annual appropriation 748
measure. 749

(B)(1) Except as otherwise provided in division (B)(2) of 750
this section, revenues from real property taxes scheduled to be 751
settled on or before the tenth day of August and the fifteenth day 752
of February of a fiscal year under divisions (A) and (C) of 753
section 321.24 of the Revised Code, and revenue from taxes levied 754
on personal property used in business scheduled to be settled on 755
or before the thirty-first day of October and the thirtieth day of 756
June of a fiscal year under divisions (B) and (D) of section 757
321.24 of the Revised Code shall not be available for 758
appropriation by a board of education prior to the fiscal year in 759
which such latest scheduled settlement date occurs, except that 760
moneys advanced to the treasurer of a board of education under 761
division (A)(2)(b) of section 321.34 of the Revised Code shall be 762
available for appropriation in the fiscal year in which they are 763
paid to the treasurer under such section. If the date for any 764

settlement of taxes is extended under division (E) of section 765
321.24 of the Revised Code, the latest date set forth in divisions 766
(A) to (D) of that section shall be used to determine in which 767
fiscal year the revenues are first available for appropriation. 768

(2) Revenues available for appropriation by a school district 769
during a fiscal year may include amounts borrowed in that fiscal 770
year under section 133.301 of the Revised Code in anticipation of 771
the collection of taxes that are to be included in the settlements 772
made under divisions (C) and (D) of section 321.24 of the Revised 773
Code in the ensuing fiscal year. 774

Sec. 5705.36. (A)(1) On or about the first day of each fiscal 775
year, the fiscal officer of each subdivision and other taxing unit 776
shall certify to the county auditor the total amount from all 777
sources available for expenditures from each fund set up in the 778
tax budget or, if adoption of a tax budget was waived under 779
section 5705.281 of the Revised Code, from each fund created by or 780
on behalf of the taxing authority. The amount certified shall 781
include any unencumbered balances that existed at the end of the 782
preceding year, excluding any of the following: 783

(a) Subject to division (G) of section 5705.29 of the Revised 784
Code, any reserve balance in an account established under section 785
5705.13 of the Revised Code for the purpose described in division 786
(A)(1) of that section; 787

(b) The principal of a nonexpendable trust fund established 788
under section 5705.131 of the Revised Code and any additions to 789
principal arising from sources other than the reinvestment of 790
investment earnings arising from that fund; 791

(c) The balance in a reserve balance account established 792
under section 5705.132 of the Revised Code. 793

A school district's certification shall separately show the 794

amount of any notes and unpaid and outstanding expenses on the 795
preceding thirtieth day of June that are to be paid from property 796
taxes that are to be settled during the current fiscal year under 797
divisions (C) and (D) of section 321.24 of the Revised Code, and 798
the amount of any spending reserve available for appropriation 799
during the current fiscal year under section 133.301 of the 800
Revised Code. The budget commission, taking into consideration the 801
balances and revenues to be derived from taxation and other 802
sources, shall revise its estimate of the amounts that will be 803
credited to each fund from such sources, and shall certify to the 804
taxing authority of each subdivision an amended official 805
certificate of estimated resources. 806

(2) Subject to divisions (A)(3) and (4) of this section, upon 807
a determination by the fiscal officer of a subdivision that the 808
revenue to be collected by the subdivision will be greater or less 809
than the amount included in an official certificate, the fiscal 810
officer may certify the amount of the deficiency or excess to the 811
commission, and if the commission determines that the fiscal 812
officer's certification is reasonable, the commission shall 813
certify an amended official certificate reflecting the deficiency 814
or excess. 815

(3) Upon a determination by the fiscal officer of a 816
subdivision that the revenue to be collected by the subdivision 817
will be greater than the amount included in an official 818
certificate and the legislative authority intends to appropriate 819
and expend the excess revenue, the fiscal officer shall certify 820
the amount of the excess to the commission, and if the commission 821
determines that the fiscal officer's certification is reasonable, 822
the commission shall certify an amended official certificate 823
reflecting the excess. 824

(4) Upon a determination by the fiscal officer of a 825
subdivision that the revenue to be collected by the subdivision 826

will be less than the amount included in an official certificate 827
and that the amount of the deficiency will reduce available 828
resources below the level of current appropriations, the fiscal 829
officer shall certify the amount of the deficiency to the 830
commission, and the commission shall certify an amended 831
certificate reflecting the deficiency. 832

(5) The total appropriations made during the fiscal year from 833
any fund shall not exceed the amount set forth as available for 834
expenditure from such fund in the official certificate of 835
estimated resources, or any amendment thereof, certified prior to 836
the making of the appropriation or supplemental appropriation. 837

(B) At the time of settlement of taxes against which notes 838
have been issued under section 133.301 or division (D) of section 839
133.10 of the Revised Code and at the time a tax duplicate is 840
delivered pursuant to section 319.28 or 319.29 of the Revised 841
Code, the county auditor shall determine whether the total amount 842
to be distributed to each school district from such settlement or 843
duplicate, when combined with the amounts to be distributed from 844
any subsequent settlement, will increase or decrease the amount 845
available for appropriation during the current fiscal year from 846
any fund. The county auditor shall certify this finding to the 847
budget commission, which shall certify an amended official 848
certificate reflecting the finding or certify to the school 849
district that no amended certificate needs to be issued. 850

Sec. 5747.51. (A) Within ten days after the fifteenth day of 851
July of each year, the tax commissioner shall make and certify to 852
the county auditor of each county an estimate of the amount of the 853
local government fund to be allocated to the undivided local 854
government fund of each county for the ensuing calendar year and 855
the estimated amount to be received by the undivided local 856
government fund of each county from the taxes levied pursuant to 857

section 5707.03 of the Revised Code for the ensuing calendar year. 858

(B) At each annual regular session of the county budget 859
commission convened pursuant to section 5705.27 of the Revised 860
Code, each auditor shall present to the commission the certificate 861
of the commissioner, the annual tax budget and estimates, and the 862
records showing the action of the commission in its last preceding 863
regular session. The estimates shown on the certificate of the 864
commissioner of the amount to be allocated from the local 865
government fund and the amount to be received from taxes levied 866
pursuant to section 5707.03 of the Revised Code shall be combined 867
into one total comprising the estimate of the undivided local 868
government fund of the county. The commission, after extending to 869
the representatives of each subdivision an opportunity to be 870
heard, under oath administered by any member of the commission, 871
and considering all the facts and information presented to it by 872
the auditor, shall determine the amount of the undivided local 873
government fund needed by and to be apportioned to each 874
subdivision for current operating expenses, as shown in the tax 875
budget of the subdivision. This determination shall be made 876
pursuant to divisions (C) to (I) of this section, unless the 877
commission has provided for a formula pursuant to section 5747.53 878
of the Revised Code. 879

Nothing in this section prevents the budget commission, for 880
the purpose of apportioning the undivided local government fund, 881
from inquiring into the claimed needs of any subdivision as stated 882
in its tax budget, or from adjusting claimed needs to reflect 883
actual needs. For the purposes of this section, "current operating 884
expenses" means the lawful expenditures of a subdivision, except 885
those for permanent improvements and except payments for interest, 886
sinking fund, and retirement of bonds, notes, and certificates of 887
indebtedness of the subdivision. 888

(C) The commission shall determine the combined total of the 889

estimated expenditures, including transfers, from the general fund 890
and any special funds other than special funds established for 891
road and bridge; street construction, maintenance, and repair; 892
state highway improvement; and gas, water, sewer, and electric 893
public utilities operated by a subdivision, as shown in the 894
subdivision's tax budget for the ensuing calendar year. 895

(D) From the combined total of expenditures calculated 896
pursuant to division (C) of this section, the commission shall 897
deduct the following expenditures, if included in these funds in 898
the tax budget: 899

(1) Expenditures for permanent improvements as defined in 900
division (E) of section 5705.01 of the Revised Code; 901

(2) In the case of counties and townships, transfers to the 902
road and bridge fund, and in the case of municipalities, transfers 903
to the street construction, maintenance, and repair fund and the 904
state highway improvement fund; 905

(3) Expenditures for the payment of debt charges; 906

(4) Expenditures for the payment of judgments. 907

(E) In addition to the deductions made pursuant to division 908
(D) of this section, revenues accruing to the general fund and any 909
special fund considered under division (C) of this section from 910
the following sources shall be deducted from the combined total of 911
expenditures calculated pursuant to division (C) of this section: 912

(1) Taxes levied within the ten-mill limitation, as defined 913
in section 5705.02 of the Revised Code; 914

(2) The budget commission allocation of estimated county 915
library and local government support fund revenues to be 916
distributed pursuant to section 5747.48 of the Revised Code; 917

(3) Estimated unencumbered balances as shown on the tax 918
budget as of the thirty-first day of December of the current year 919

in the general fund, but not any estimated balance in any special 920
fund considered in division (C) of this section; 921

(4) Revenue, including transfers, shown in the general fund 922
and any special funds other than special funds established for 923
road and bridge; street construction, maintenance, and repair; 924
state highway improvement; and gas, water, sewer, and electric 925
public utilities, from all other sources except those that a 926
subdivision receives from an additional tax or service charge 927
voted by its electorate or receives from special assessment or 928
revenue bond collection. For the purposes of this division, where 929
the charter of a municipal corporation prohibits the levy of an 930
income tax, an income tax levied by the legislative authority of 931
such municipal corporation pursuant to an amendment of the charter 932
of that municipal corporation to authorize such a levy represents 933
an additional tax voted by the electorate of that municipal 934
corporation. For the purposes of this division, any measure 935
adopted by a board of county commissioners pursuant to section 936
322.02, 324.02, 4504.02, or 5739.021 of the Revised Code, 937
including those measures upheld by the electorate in a referendum 938
conducted pursuant to section 322.021, 324.021, 4504.021, or 939
5739.022 of the Revised Code, shall not be considered an 940
additional tax voted by the electorate. 941

Subject to division (G) of section 5705.29 of the Revised 942
Code, money in a reserve balance account established by a county, 943
township, or municipal corporation under section 5705.13 of the 944
Revised Code shall not be considered an unencumbered balance or 945
revenue under division (E)(3) or (4) of this section. Money in a 946
reserve balance account established by a township under section 947
5705.132 of the Revised Code shall not be considered an 948
unencumbered balance or revenue under division (E)(3) or (4) of 949
this section. 950

If a county, township, or municipal corporation has created 951

and maintains a nonexpendable trust fund under section 5705.131 of 952
the Revised Code, the principal of the fund, and any additions to 953
the principal arising from sources other than the reinvestment of 954
investment earnings arising from such a fund, shall not be 955
considered an unencumbered balance or revenue under division 956
(E)(3) or (4) of this section. Only investment earnings arising 957
from investment of the principal or investment of such additions 958
to principal may be considered an unencumbered balance or revenue 959
under those divisions. 960

(F) The total expenditures calculated pursuant to division 961
(C) of this section, less the deductions authorized in divisions 962
(D) and (E) of this section, shall be known as the "relative need" 963
of the subdivision, for the purposes of this section. 964

(G) The budget commission shall total the relative need of 965
all participating subdivisions in the county, and shall compute a 966
relative need factor by dividing the total estimate of the 967
undivided local government fund by the total relative need of all 968
participating subdivisions. 969

(H) The relative need of each subdivision shall be multiplied 970
by the relative need factor to determine the proportionate share 971
of the subdivision in the undivided local government fund of the 972
county; provided, that the maximum proportionate share of a county 973
shall not exceed the following maximum percentages of the total 974
estimate of the undivided local government fund governed by the 975
relationship of the percentage of the population of the county 976
that resides within municipal corporations within the county to 977
the total population of the county as reported in the reports on 978
population in Ohio by the department of development as of the 979
twentieth day of July of the year in which the tax budget is filed 980
with the budget commission: 981

Percentage of	Percentage share	982
municipal population	of the county	983

within the county:	shall not exceed:	984
Less than forty-one per cent	Sixty per cent	985
Forty-one per cent or more but less		986
than eighty-one per cent	Fifty per cent	987
Eighty-one per cent or more	Thirty per cent	988

Where the proportionate share of the county exceeds the 989
limitations established in this division, the budget commission 990
shall adjust the proportionate shares determined pursuant to this 991
division so that the proportionate share of the county does not 992
exceed these limitations, and it shall increase the proportionate 993
shares of all other subdivisions on a pro rata basis. In counties 994
having a population of less than one hundred thousand, not less 995
than ten per cent shall be distributed to the townships therein. 996

(I) The proportionate share of each subdivision in the 997
undivided local government fund determined pursuant to division 998
(H) of this section for any calendar year shall not be less than 999
the product of the average of the percentages of the undivided 1000
local government fund of the county as apportioned to that 1001
subdivision for the calendar years 1968, 1969, and 1970, 1002
multiplied by the total amount of the undivided local government 1003
fund of the county apportioned pursuant to former section 5735.23 1004
of the Revised Code for the calendar year 1970. For the purposes 1005
of this division, the total apportioned amount for the calendar 1006
year 1970 shall be the amount actually allocated to the county in 1007
1970 from the state collected intangible tax as levied by section 1008
5707.03 of the Revised Code and distributed pursuant to section 1009
5725.24 of the Revised Code, plus the amount received by the 1010
county in the calendar year 1970 pursuant to division (B)(1) of 1011
former section 5739.21 of the Revised Code, and distributed 1012
pursuant to former section 5739.22 of the Revised Code. If the 1013
total amount of the undivided local government fund for any 1014
calendar year is less than the amount of the undivided local 1015

government fund apportioned pursuant to former section 5739.23 of 1016
the Revised Code for the calendar year 1970, the minimum amount 1017
guaranteed to each subdivision for that calendar year pursuant to 1018
this division shall be reduced on a basis proportionate to the 1019
amount by which the amount of the undivided local government fund 1020
for that calendar year is less than the amount of the undivided 1021
local government fund apportioned for the calendar year 1970. 1022

(J) On the basis of such apportionment, the county auditor 1023
shall compute the percentage share of each such subdivision in the 1024
undivided local government fund and shall at the same time certify 1025
to the tax commissioner the percentage share of the county as a 1026
subdivision. No payment shall be made from the undivided local 1027
government fund, except in accordance with such percentage shares. 1028

Within ten days after the budget commission has made its 1029
apportionment, whether conducted pursuant to section 5747.51 or 1030
5747.53 of the Revised Code, the auditor shall publish a list of 1031
the subdivisions and the amount each is to receive from the 1032
undivided local government fund and the percentage share of each 1033
subdivision, in a newspaper or newspapers of countywide 1034
circulation, and send a copy of such allocation to the tax 1035
commissioner. 1036

The county auditor shall also send by certified mail, return 1037
receipt requested, a copy of such allocation to the fiscal officer 1038
of each subdivision entitled to participate in the allocation of 1039
the undivided local government fund of the county. This copy shall 1040
constitute the official notice of the commission action referred 1041
to in section 5705.37 of the Revised Code. 1042

All money received into the treasury of a subdivision from 1043
the undivided local government fund in a county treasury shall be 1044
paid into the general fund and used for the current operating 1045
expenses of the subdivision. 1046

If a municipal corporation maintains a municipal university, 1047
such municipal university, when the board of trustees so requests 1048
the legislative authority of the municipal corporation, shall 1049
participate in the money apportioned to such municipal corporation 1050
from the total local government fund, however created and 1051
constituted, in such amount as requested by the board of trustees, 1052
provided such sum does not exceed nine per cent of the total 1053
amount paid to the municipal corporation. 1054

If any public official fails to maintain the records required 1055
by sections 5747.50 to 5747.55 of the Revised Code or by the rules 1056
issued by the tax commissioner, the auditor of state, or the 1057
treasurer of state pursuant to such sections, or fails to comply 1058
with any law relating to the enforcement of such sections, the 1059
local government fund money allocated to the county shall be 1060
withheld until such time as the public official has complied with 1061
such sections or such law or the rules issued pursuant thereto. 1062

Sec. 5747.62. (A) As used in this section and section 5747.63 1063
of the Revised Code, "subdivision" means a municipal corporation, 1064
township, park district, or county. 1065

(B) At each annual regular session of the county budget 1066
commission convened pursuant to section 5705.27 of the Revised 1067
Code, each auditor shall present to the commission the certificate 1068
of the commissioner, the annual tax budget and estimates, and the 1069
records showing the action of the commission in its last preceding 1070
regular session. The commission, after extending to the 1071
representatives of each subdivision an opportunity to be heard, 1072
under oath administered by any member of the commission, and 1073
considering all the facts and information presented to it by the 1074
auditor, shall determine the amount of the undivided local 1075
government revenue assistance fund needed by and to be apportioned 1076
to each subdivision for current operating expenses, as shown in 1077

the tax budget of the subdivision. This determination shall be 1078
made pursuant to divisions (C) to (H) of this section, unless the 1079
commission has provided for a formula pursuant to section 5747.63 1080
of the Revised Code. Nothing in this section prevents the budget 1081
commission, for the purpose of apportioning the undivided local 1082
government revenue assistance fund, from inquiring into the 1083
claimed needs of any subdivision as stated in its tax budget, or 1084
from adjusting claimed needs to reflect actual needs. For the 1085
purposes of this section, "current operating expenses" means the 1086
lawful expenditures of a subdivision, except those for permanent 1087
improvements and except payments for interest, sinking fund, and 1088
retirement of bonds, notes, and certificates of indebtedness of 1089
the subdivision. 1090

(C) The commission shall determine the combined total of the 1091
estimated expenditures, including transfers, from the general fund 1092
and any special funds other than special funds established for 1093
road and bridge; street construction, maintenance, and repair; 1094
state highway improvement; and gas, water, sewer, and electric 1095
public utilities operated by a subdivision, as shown in the 1096
subdivision's tax budget for the ensuing calendar year. 1097

(D) From the combined total of expenditures calculated 1098
pursuant to division (C) of this section, the commission shall 1099
deduct the following expenditures, if included in these funds in 1100
the tax budget: 1101

(1) Expenditures for permanent improvements as defined in 1102
division (E) of section 5705.01 of the Revised Code; 1103

(2) In the case of counties and townships, transfers to the 1104
road and bridge fund, and in the case of municipalities, transfers 1105
to the street construction, maintenance, and repair fund and the 1106
state highway improvement fund; 1107

(3) Expenditures for the payment of debt charges; 1108

(4) Expenditures for the payment of judgments.	1109
(E) In addition to the deductions made pursuant to division	1110
(D) of this section, revenues accruing to the general fund and any	1111
special fund considered under division (C) of this section from	1112
the following sources shall be deducted from the combined total of	1113
expenditures calculated pursuant to division (C) of this section:	1114
(1) Taxes levied within the ten-mill limitation, as defined	1115
in section 5705.02 of the Revised Code;	1116
(2) The budget commission allocation of estimated county	1117
library and local government support fund revenues to be	1118
distributed pursuant to section 5747.48 of the Revised Code;	1119
(3) Estimated unencumbered balances as shown on the tax	1120
budget as of the thirty-first day of December of the current year	1121
in the general fund, but not any estimated balance in any special	1122
fund considered in division (C) of this section;	1123
(4) Revenue, including transfers, shown in the general fund	1124
and any special funds other than special funds established for	1125
road and bridge; street construction, maintenance, and repair;	1126
state highway improvement; and gas, water, sewer, and electric	1127
public utilities, from all other sources except those that a	1128
subdivision receives from an additional tax or service charge	1129
voted by its electorate or receives from special assessment or	1130
revenue bond collection. For the purposes of this division, where	1131
the charter of a municipal corporation prohibits the levy of an	1132
income tax, an income tax levied by the legislative authority of	1133
such municipal corporation pursuant to an amendment of the charter	1134
of that municipal corporation to authorize such a levy represents	1135
an additional tax voted by the electorate of that municipal	1136
corporation. For the purposes of this division, any measure	1137
adopted by a board of county commissioners pursuant to section	1138
322.02, 324.02, 4504.02, or 5739.021 of the Revised Code,	1139

including those measures upheld by the electorate in a referendum 1140
conducted pursuant to section 322.021, 324.021, 4504.021, or 1141
5739.022 of the Revised Code, shall not be considered an 1142
additional tax voted by the electorate. 1143

Subject to division (G) of section 5705.29 of the Revised 1144
Code, money in a reserve balance account established by a county, 1145
township, or municipal corporation under section 5705.13 of the 1146
Revised Code shall not be considered an unencumbered balance or 1147
revenue under division (E)(3) or (4) of this section. Money in a 1148
reserve balance account established by a township under section 1149
5705.132 of the Revised Code shall not be considered an 1150
unencumbered balance or revenue under division (E)(3) or (4) of 1151
this section. 1152

If a county, township, or municipal corporation has created 1153
and maintains a nonexpendable trust fund under section 5705.131 of 1154
the Revised Code, the principal of the fund, and any additions to 1155
the principal arising from sources other than the reinvestment of 1156
investment earnings arising from such a fund, shall not be 1157
considered an unencumbered balance or revenue under division 1158
(E)(3) or (4) of this section. Only investment earnings arising 1159
from investment of the principal or investment of such additions 1160
to principal may be considered an unencumbered balance or revenue 1161
under those divisions. 1162

(F) The total expenditures calculated pursuant to division 1163
(C) of this section, less the deductions authorized in divisions 1164
(D) and (E) of this section, shall be known as the "relative need" 1165
of the subdivision, for the purposes of this section. 1166

(G) The budget commission shall total the relative need of 1167
all participating subdivisions in the county, and shall compute a 1168
relative need factor by dividing the total estimate of the 1169
undivided local government revenue assistance fund by the total 1170

relative need of all participating subdivisions. 1171

(H) The relative need of each subdivision shall be multiplied 1172
by the relative need factor to determine the proportionate share 1173
of the subdivision in the undivided local government revenue 1174
assistance fund of the county, provided that the maximum 1175
proportionate share of a county shall not exceed the following 1176
maximum percentages of the total estimate of the undivided local 1177
government revenue assistance fund governed by the relationship of 1178
the percentage of the population of the county that resides within 1179
municipal corporations within the county to the total population 1180
of the county as reported in the reports on population in Ohio by 1181
the department of development as of the twentieth day of July of 1182
the year in which the tax budget is filed with the budget 1183
commission: 1184

Percentage of	Percentage share	
municipal population	of the county	1185
within the county:	shall not exceed:	1186
Less than forty-one per cent	Sixty per cent	1187
Forty-one per cent or more but less		1188
than eighty-one per cent	Fifty per cent	1189
Eighty-one per cent or more	Thirty per cent	1190

Where the proportionate share of the county exceeds the 1192
limitations established in this division, the budget commission 1193
shall adjust the proportionate shares determined pursuant to this 1194
division so that the proportionate share of the county does not 1195
exceed these limitations, and it shall increase the proportionate 1196
shares of all other subdivisions on a pro rata basis. In counties 1197
having a population of less than one hundred thousand, not less 1198
than ten per cent shall be distributed to the townships therein. 1199

(I) On the basis of such apportionment, the county auditor 1200
shall compute the percentage share of each such subdivision in the 1201
undivided local government revenue assistance fund and shall at 1202

the same time certify to the tax commissioner the percentage share 1203
of the county as a subdivision. No payment shall be made from the 1204
undivided local government revenue assistance fund, except in 1205
accordance with such percentage shares. 1206

Within ten days after the budget commission has made its 1207
apportionment, whether conducted pursuant to this section or 1208
section 5747.63 of the Revised Code, the auditor shall publish a 1209
list of the subdivisions and the amount each is to receive from 1210
the undivided local government revenue assistance fund and the 1211
percentage share of each subdivision, in a newspaper or newspapers 1212
of countywide circulation, and send a copy of such apportionment 1213
to the tax commissioner. 1214

The county auditor shall also send by certified mail, return 1215
receipt requested, a copy of such apportionment to the fiscal 1216
officer of each subdivision entitled to participate in the 1217
allocation of the undivided local government revenue assistance 1218
fund of the county. This copy shall constitute the official notice 1219
of the commission action referred to in section 5705.37 of the 1220
Revised Code. 1221

All money received by a subdivision from the county undivided 1222
local government revenue assistance fund shall be paid into the 1223
subdivision's general fund and used for current operating 1224
expenses. 1225

If any public official fails to maintain the records required 1226
by sections 5747.61 to 5747.63 of the Revised Code or by the rules 1227
issued by the tax commissioner, the auditor of state, or the 1228
treasurer of state pursuant to such sections, or fails to comply 1229
with any law relating to the enforcement of such sections, the 1230
local government revenue assistance fund money allocated to the 1231
county shall be withheld until such time as the public official 1232
has complied with such sections or such law or the rules issued 1233

pursuant thereto.

1234

Section 2. That existing sections 148.04, 148.06, 305.11,
504.11, 505.172, 505.375, 505.391, 505.94, 515.01, 5311.02,
5705.10, 5705.35, 5705.36, 5747.51, and 5747.62 of the Revised
Code are hereby repealed.

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