

As Introduced

**128th General Assembly
Regular Session
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S. B. No. 297

Senator Seitz

Cosponsors: Senators Grendell, Patton, Cates, Widener

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A B I L L

To amend sections 121.22, 505.87, 709.02, 709.021, 1
709.023, 709.033, 725.02, 1728.10, 3735.66, 2
4906.06, 5571.14, 5709.40, 5709.41, 5709.62, 3
5709.632, 5709.78, and 5709.88 of the Revised Code 4
to require township consent for certain economic 5
development-motivated property tax exemptions in 6
annexed but undetached township territory, to 7
shield some township levies from such exemptions, 8
to specify that political subdivisions owning 9
property in unincorporated territory are counted 10
for the purpose of determining whether the 11
requisite number of owners have petitioned for 12
annexation of that territory, to permit local 13
authorities to hold closed meetings to discuss 14
details and terms of pending economic development 15
assistance, to expressly require applicants for 16
Power Siting Board approval of major new utility 17
facilities to notify affected townships of the 18
application, and to shorten the time allowed for 19
remediation of certain nuisances before abatement 20
action can be taken by a township. 21

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

Section 1. That sections 121.22, 505.87, 709.02, 709.021, 22
709.023, 709.033, 725.02, 1728.10, 3735.66, 4906.06, 5571.14, 23
5709.40, 5709.41, 5709.62, 5709.632, 5709.78, and 5709.88 of the 24
Revised Code be amended to read as follows: 25

Sec. 121.22. (A) This section shall be liberally construed to 26
require public officials to take official action and to conduct 27
all deliberations upon official business only in open meetings 28
unless the subject matter is specifically excepted by law. 29

(B) As used in this section: 30

(1) "Public body" means any of the following: 31

(a) Any board, commission, committee, council, or similar 32
decision-making body of a state agency, institution, or authority, 33
and any legislative authority or board, commission, committee, 34
council, agency, authority, or similar decision-making body of any 35
county, township, municipal corporation, school district, or other 36
political subdivision or local public institution; 37

(b) Any committee or subcommittee of a body described in 38
division (B)(1)(a) of this section; 39

(c) A court of jurisdiction of a sanitary district organized 40
wholly for the purpose of providing a water supply for domestic, 41
municipal, and public use when meeting for the purpose of the 42
appointment, removal, or reappointment of a member of the board of 43
directors of such a district pursuant to section 6115.10 of the 44
Revised Code, if applicable, or for any other matter related to 45
such a district other than litigation involving the district. As 46
used in division (B)(1)(c) of this section, "court of 47
jurisdiction" has the same meaning as "court" in section 6115.01 48
of the Revised Code. 49

(2) "Meeting" means any prearranged discussion of the public 50
business of the public body by a majority of its members. 51

(3) "Regulated individual" means either of the following:	52
(a) A student in a state or local public educational institution;	53 54
(b) A person who is, voluntarily or involuntarily, an inmate, patient, or resident of a state or local institution because of criminal behavior, mental illness or retardation, disease, disability, age, or other condition requiring custodial care.	55 56 57 58
(4) "Public office" has the same meaning as in section 149.011 of the Revised Code.	59 60
(C) All meetings of any public body are declared to be public meetings open to the public at all times. A member of a public body shall be present in person at a meeting open to the public to be considered present or to vote at the meeting and for purposes of determining whether a quorum is present at the meeting.	61 62 63 64 65
The minutes of a regular or special meeting of any public body shall be promptly prepared, filed, and maintained and shall be open to public inspection. The minutes need only reflect the general subject matter of discussions in executive sessions authorized under division (G) or (J) of this section.	66 67 68 69 70
(D) This section does not apply to any of the following:	71
(1) A grand jury;	72
(2) An audit conference conducted by the auditor of state or independent certified public accountants with officials of the public office that is the subject of the audit;	73 74 75
(3) The adult parole authority when its hearings are conducted at a correctional institution for the sole purpose of interviewing inmates to determine parole or pardon;	76 77 78
(4) The organized crime investigations commission established under section 177.01 of the Revised Code;	79 80
(5) Meetings of a child fatality review board established	81

under section 307.621 of the Revised Code and meetings conducted	82
pursuant to sections 5153.171 to 5153.173 of the Revised Code;	83
(6) The state medical board when determining whether to	84
suspend a certificate without a prior hearing pursuant to division	85
(G) of either section 4730.25 or 4731.22 of the Revised Code;	86
(7) The board of nursing when determining whether to suspend	87
a license or certificate without a prior hearing pursuant to	88
division (B) of section 4723.281 of the Revised Code;	89
(8) The state board of pharmacy when determining whether to	90
suspend a license without a prior hearing pursuant to division (D)	91
of section 4729.16 of the Revised Code;	92
(9) The state chiropractic board when determining whether to	93
suspend a license without a hearing pursuant to section 4734.37 of	94
the Revised Code.	95
(10) The executive committee of the emergency response	96
commission when determining whether to issue an enforcement order	97
or request that a civil action, civil penalty action, or criminal	98
action be brought to enforce Chapter 3750. of the Revised Code.	99
(E) The controlling board, the development financing advisory	100
council, the industrial technology and enterprise advisory	101
council, the tax credit authority, or the minority development	102
financing advisory board, when meeting to consider granting	103
assistance pursuant to Chapter 122. or 166. of the Revised Code,	104
in order to protect the interest of the applicant or the possible	105
investment of public funds, by unanimous vote of all board,	106
council, or authority members present, may close the meeting	107
during consideration of the following information confidentially	108
received by the authority, council, or board from the applicant:	109
(1) Marketing plans;	110
(2) Specific business strategy;	111

(3) Production techniques and trade secrets;	112
(4) Financial projections;	113
(5) Personal financial statements of the applicant or members of the applicant's immediate family, including, but not limited to, tax records or other similar information not open to public inspection.	114 115 116 117
The vote by the authority, council, or board to accept or reject the application, as well as all proceedings of the authority, council, or board not subject to this division, shall be open to the public and governed by this section.	118 119 120 121
(F) Every public body, by rule, shall establish a reasonable method whereby any person may determine the time and place of all regularly scheduled meetings and the time, place, and purpose of all special meetings. A public body shall not hold a special meeting unless it gives at least twenty-four hours' advance notice to the news media that have requested notification, except in the event of an emergency requiring immediate official action. In the event of an emergency, the member or members calling the meeting shall notify the news media that have requested notification immediately of the time, place, and purpose of the meeting.	122 123 124 125 126 127 128 129 130 131
The rule shall provide that any person, upon request and payment of a reasonable fee, may obtain reasonable advance notification of all meetings at which any specific type of public business is to be discussed. Provisions for advance notification may include, but are not limited to, mailing the agenda of meetings to all subscribers on a mailing list or mailing notices in self-addressed, stamped envelopes provided by the person.	132 133 134 135 136 137 138
(G) Except as provided in division (J) of this section, the members of a public body may hold an executive session only after a majority of a quorum of the public body determines, by a roll call vote, to hold an executive session and only at a regular or	139 140 141 142

special meeting for the sole purpose of the consideration of any 143
of the following matters: 144

(1) To consider the appointment, employment, dismissal, 145
discipline, promotion, demotion, or compensation of a public 146
employee or official, or the investigation of charges or 147
complaints against a public employee, official, licensee, or 148
regulated individual, unless the public employee, official, 149
licensee, or regulated individual requests a public hearing. 150
Except as otherwise provided by law, no public body shall hold an 151
executive session for the discipline of an elected official for 152
conduct related to the performance of the elected official's 153
official duties or for the elected official's removal from office. 154
If a public body holds an executive session pursuant to division 155
(G)(1) of this section, the motion and vote to hold that executive 156
session shall state which one or more of the approved purposes 157
listed in division (G)(1) of this section are the purposes for 158
which the executive session is to be held, but need not include 159
the name of any person to be considered at the meeting. 160

(2) To consider the purchase of property for public purposes, 161
or for the sale of property at competitive bidding, if premature 162
disclosure of information would give an unfair competitive or 163
bargaining advantage to a person whose personal, private interest 164
is adverse to the general public interest. No member of a public 165
body shall use division (G)(2) of this section as a subterfuge for 166
providing covert information to prospective buyers or sellers. A 167
purchase or sale of public property is void if the seller or buyer 168
of the public property has received covert information from a 169
member of a public body that has not been disclosed to the general 170
public in sufficient time for other prospective buyers and sellers 171
to prepare and submit offers. 172

If the minutes of the public body show that all meetings and 173
deliberations of the public body have been conducted in compliance 174

with this section, any instrument executed by the public body 175
purporting to convey, lease, or otherwise dispose of any right, 176
title, or interest in any public property shall be conclusively 177
presumed to have been executed in compliance with this section 178
insofar as title or other interest of any bona fide purchasers, 179
lessees, or transferees of the property is concerned. 180

(3) Conferences with an attorney for the public body 181
concerning disputes involving the public body that are the subject 182
of pending or imminent court action; 183

(4) Preparing for, conducting, or reviewing negotiations or 184
bargaining sessions with public employees concerning their 185
compensation or other terms and conditions of their employment; 186

(5) Matters required to be kept confidential by federal law 187
or regulations or state statutes; 188

(6) Details relative to the security arrangements and 189
emergency response protocols for a public body or a public office, 190
if disclosure of the matters discussed could reasonably be 191
expected to jeopardize the security of the public body or public 192
office; 193

(7) Details and terms in connection with any application for 194
economic development projects if the economic development 195
assistance is provided or administered under any provisions of 196
Chapter 715., 725., or 1728. of the Revised Code, section 701.07, 197
sections 3735.67 to 3735.70, 5709.40 to 5709.43, 5709.61 to 198
5709.69, 5709.73 to 5709.75, or 5709.77 to 5709.81 of the Revised 199
Code, or any other section of law under which a political 200
subdivision provides economic development assistance; 201

(8) In the case of a county hospital operated pursuant to 202
Chapter 339. of the Revised Code, a joint township hospital 203
operated pursuant to Chapter 513. of the Revised Code, or a 204
municipal hospital operated pursuant to Chapter 749. of the 205

Revised Code, to consider trade secrets, as defined in section 206
1333.61 of the Revised Code. 207

If a public body holds an executive session to consider any 208
of the matters listed in divisions (G)(2) to ~~(7)~~(8) of this 209
section, the motion and vote to hold that executive session shall 210
state which one or more of the approved matters listed in those 211
divisions are to be considered at the executive session. 212

A public body specified in division (B)(1)(c) of this section 213
shall not hold an executive session when meeting for the purposes 214
specified in that division. 215

(H) A resolution, rule, or formal action of any kind is 216
invalid unless adopted in an open meeting of the public body. A 217
resolution, rule, or formal action adopted in an open meeting that 218
results from deliberations in a meeting not open to the public is 219
invalid unless the deliberations were for a purpose specifically 220
authorized in division (G) or (J) of this section and conducted at 221
an executive session held in compliance with this section. A 222
resolution, rule, or formal action adopted in an open meeting is 223
invalid if the public body that adopted the resolution, rule, or 224
formal action violated division (F) of this section. 225

(I)(1) Any person may bring an action to enforce this 226
section. An action under division (I)(1) of this section shall be 227
brought within two years after the date of the alleged violation 228
or threatened violation. Upon proof of a violation or threatened 229
violation of this section in an action brought by any person, the 230
court of common pleas shall issue an injunction to compel the 231
members of the public body to comply with its provisions. 232

(2)(a) If the court of common pleas issues an injunction 233
pursuant to division (I)(1) of this section, the court shall order 234
the public body that it enjoins to pay a civil forfeiture of five 235
hundred dollars to the party that sought the injunction and shall 236

award to that party all court costs and, subject to reduction as 237
described in division (I)(2) of this section, reasonable 238
attorney's fees. The court, in its discretion, may reduce an award 239
of attorney's fees to the party that sought the injunction or not 240
award attorney's fees to that party if the court determines both 241
of the following: 242

(i) That, based on the ordinary application of statutory law 243
and case law as it existed at the time of violation or threatened 244
violation that was the basis of the injunction, a well-informed 245
public body reasonably would believe that the public body was not 246
violating or threatening to violate this section; 247

(ii) That a well-informed public body reasonably would 248
believe that the conduct or threatened conduct that was the basis 249
of the injunction would serve the public policy that underlies the 250
authority that is asserted as permitting that conduct or 251
threatened conduct. 252

(b) If the court of common pleas does not issue an injunction 253
pursuant to division (I)(1) of this section and the court 254
determines at that time that the bringing of the action was 255
frivolous conduct, as defined in division (A) of section 2323.51 256
of the Revised Code, the court shall award to the public body all 257
court costs and reasonable attorney's fees, as determined by the 258
court. 259

(3) Irreparable harm and prejudice to the party that sought 260
the injunction shall be conclusively and irrebuttably presumed 261
upon proof of a violation or threatened violation of this section. 262

(4) A member of a public body who knowingly violates an 263
injunction issued pursuant to division (I)(1) of this section may 264
be removed from office by an action brought in the court of common 265
pleas for that purpose by the prosecuting attorney or the attorney 266
general. 267

(J)(1) Pursuant to division (C) of section 5901.09 of the Revised Code, a veterans service commission shall hold an executive session for one or more of the following purposes unless an applicant requests a public hearing:

(a) Interviewing an applicant for financial assistance under sections 5901.01 to 5901.15 of the Revised Code;

(b) Discussing applications, statements, and other documents described in division (B) of section 5901.09 of the Revised Code;

(c) Reviewing matters relating to an applicant's request for financial assistance under sections 5901.01 to 5901.15 of the Revised Code.

(2) A veterans service commission shall not exclude an applicant for, recipient of, or former recipient of financial assistance under sections 5901.01 to 5901.15 of the Revised Code, and shall not exclude representatives selected by the applicant, recipient, or former recipient, from a meeting that the commission conducts as an executive session that pertains to the applicant's, recipient's, or former recipient's application for financial assistance.

(3) A veterans service commission shall vote on the grant or denial of financial assistance under sections 5901.01 to 5901.15 of the Revised Code only in an open meeting of the commission. The minutes of the meeting shall indicate the name, address, and occupation of the applicant, whether the assistance was granted or denied, the amount of the assistance if assistance is granted, and the votes for and against the granting of assistance.

Sec. 505.87. (A) As used in this section, "owner" means the person shown by the records in the office of the county recorder to be the owner.

(B) A board of township trustees may provide for the

abatement, control, or removal of vegetation, garbage, refuse, and 298
other debris from land in the township, if the board determines by 299
resolution that the owner's maintenance of that vegetation, 300
garbage, refuse, or other debris constitutes a nuisance. 301

~~(B)~~(C) At least seven days before providing for the 302
abatement, control, or removal of any vegetation, garbage, refuse, 303
or other debris, the board of township trustees shall notify the 304
owner of the land and any holders of liens of record upon the land 305
that: 306

(1) The owner is ordered to abate, control, or remove the 307
vegetation, garbage, refuse, or other debris, the owner's 308
maintenance of which has been determined by resolution of the 309
board to be a nuisance; 310

(2) If that vegetation, garbage, refuse, or other debris is 311
not abated, controlled, or removed, or if provision for its 312
abatement, control, or removal is not made, within seven days, the 313
board shall provide for the abatement, control, or removal, and 314
any expenses incurred by the board in performing that task shall 315
be entered upon the tax duplicate and become a lien upon the land 316
from the date of entry. 317

The board shall send the notice to the owner of the land by 318
certified mail if the owner is a resident of the township or is a 319
nonresident whose address is known, and by certified mail to 320
lienholders of record; alternatively, if the owner is a resident 321
of the township or is a nonresident whose address is known, the 322
board may give notice to the owner by causing any of its agents or 323
employees to post the notice on the principal structure on the 324
land and to photograph that posted notice with a camera capable of 325
recording the date of the photograph on it. If the owner's address 326
is unknown and cannot reasonably be obtained, it is sufficient to 327
publish the notice once in a newspaper of general circulation in 328
the township. 329

~~(C)~~(D) If a board of township trustees determines within 330
twelve consecutive months after a prior nuisance determination 331
that the same owner's maintenance of vegetation, garbage, refuse, 332
or other debris on the same land in the township constitutes a 333
nuisance, at least four days before providing for the abatement, 334
control, or removal of any vegetation, garbage, refuse, or other 335
debris, the board shall give notice of the subsequent nuisance 336
determination to the owner of the land and to any holders of liens 337
of record upon the land as follows: 338

(1) The board shall send written notice by first class mail 339
to the owner of the land and to any lienholders of record. Failure 340
of delivery of the notice shall not invalidate any action to 341
abate, control, or remove the nuisance. Alternatively, the board 342
may give notice to the owner by causing any of its agents or 343
employees to post the notice on the principal structure on the 344
land and to photograph that posted notice with a camera capable of 345
recording the date of the photograph on it. 346

(2) If the owner's address is unknown and cannot reasonably 347
be obtained, it is sufficient to post the notice on the board of 348
township trustee's internet web site for four consecutive days, or 349
to post the notice in a conspicuous location in the board's office 350
for four consecutive days if the board does not maintain an 351
internet web site. 352

~~(D)~~(E) The owner of the land or holders of liens of record 353
upon the land may enter into an agreement with the board of 354
township trustees providing for either party to the agreement to 355
perform the abatement, control, or removal before the time the 356
board is required to provide for the abatement, control, or 357
removal under division ~~(E)~~(F) of this section. 358

~~(E)~~(F) If, within seven days after notice is given under 359
division ~~(B)~~(C) of this section, or within four days after notice 360
is given under division ~~(C)~~(D) of this section, the owner of the 361

land fails to abate, control, or remove the vegetation, garbage, 362
refuse, or other debris, or no agreement for its abatement, 363
control, or removal is entered into under division (D) of this 364
section, the board of township trustees shall provide for the 365
abatement, control, or removal and may employ the necessary labor, 366
materials, and equipment to perform the task. All expenses 367
incurred, when approved by the board, shall be paid out of the 368
township general fund from moneys not otherwise appropriated, 369
except that if the expenses incurred exceed five hundred dollars, 370
the board may borrow moneys from a financial institution to pay 371
for the expenses in whole or in part. 372

~~(F)~~(G) The board of township trustees shall make a written 373
report to the county auditor of the board's action under this 374
section. The board shall include in the report a proper 375
description of the premises and a statement of all expenses 376
incurred in providing for the abatement, control, or removal of 377
any vegetation, garbage, refuse, or other debris as provided in 378
division ~~(E)~~(F) of this section, including the board's charges for 379
its services, the costs incurred in providing notice, any fees or 380
interest paid to borrow moneys, and the amount paid for labor, 381
materials, and equipment. The expenses incurred, when allowed, 382
shall be entered upon the tax duplicate, are a lien upon the land 383
from the date of the entry, shall be collected as other taxes, and 384
shall be returned to the township and placed in the township 385
general fund. 386

(H) Employees and duly authorized agents of the township are 387
authorized to enter upon the properties determined to be nuisances 388
under this section for the purpose of abating, controlling, or 389
removing the vegetation, garbage, refuse, or other debris after 390
the time periods for remediation by the owner established in 391
divisions (E) and (F) of this section have passed. 392

(I) A board of township trustees may specify any number of 393

parcels of private property that it determines in a single 394
resolution the owners' maintenance of vegetation, garbage, refuse, 395
or other debris constitutes a nuisance. The notice, remediation, 396
and other provisions of this section apply to each owner whose 397
property is identified in the resolution by street address, parcel 398
number, and owner name. 399

(J) The failure of delivery of any notice required by this 400
section shall not invalidate any action to abate, control, or 401
remove the vegetation, garbage, refuse, or other debris. 402

Sec. 709.02. (A) The owners of real estate contiguous to a 403
municipal corporation may petition for annexation to a municipal 404
corporation in the manner provided by sections 709.02 to 709.11 of 405
the Revised Code. 406

(B) Application for annexation shall be made by a petition 407
filed with the clerk of the board of county commissioners of the 408
county in which the territory is located. 409

(C) The petition required by this section shall contain the 410
following: 411

(1) The signatures of a majority of the owners of real estate 412
in the territory proposed for annexation. The person who signs or 413
the circulator of the petition also shall write the date the 414
signature was made next to the owner's name. No signature obtained 415
more than one hundred eighty days before the date on which the 416
petition is filed shall be counted in determining the number of 417
signers of the petition. Any owner who signed the petition may 418
have the signature removed before the document is filed by 419
delivering a signed statement to the agent for the petitioners 420
expressing the owner's wish to have the signature removed. Upon 421
receiving a signed statement, the agent for the petitioners shall 422
strike through the signature, causing the signature to be deleted 423
from the petition. 424

(2) An accurate legal description of the perimeter and an 425
accurate map or plat of the territory proposed for annexation; 426

(3) The name of a person or persons to act as agent for the 427
petitioners. The agent for the petitioners may be an official, 428
employee, or agent of the municipal corporation to which 429
annexation is proposed. 430

(D) At the time of filing the petition for annexation, the 431
agent for the petitioners also shall file with the clerk of the 432
board a list of all tracts, lots, or parcels in the territory 433
proposed for annexation, and all tracts, lots, or parcels located 434
adjacent to that territory or directly across the road from it 435
when the road is adjacent to it, including the name and mailing 436
address of the owner of each tract, lot, or parcel, and the 437
permanent parcel number from the county auditor's permanent parcel 438
numbering system established under section 319.28 of the Revised 439
Code for each tract, lot, or parcel. This list shall not be 440
considered to be a part of the petition for annexation, and any 441
error on the list shall not affect the validity of the petition. 442

(E) As used in sections 709.02 to 709.21, 709.38, and 709.39 443
of the Revised Code, "owner" or "owners" means any adult 444
individual who is legally competent, the state or any political 445
subdivision as defined in section 5713.081 of the Revised Code, 446
and any firm, trustee, or private corporation, any of which is 447
seized of a freehold estate in land; except that easements and any 448
railroad, utility, street, and highway rights-of-way held in fee, 449
by easement, or by dedication and acceptance are not included 450
within those meanings; and no person, firm, trustee, or private 451
corporation, the state, or any political subdivision, that has 452
become an owner of real estate by a conveyance, the primary 453
purpose of which is to affect the number of owners required to 454
sign a petition for annexation, is included within those meanings. 455
For purposes of sections 709.02 to 709.21, 709.38, and 709.39 of 456

the Revised Code, the state ~~or any political subdivision~~ shall ~~not~~ 457
be considered an owner and shall ~~not~~ be included in determining 458
the number of owners needed to sign a petition ~~unless an~~ 459
~~authorized agent of~~ only if the state ~~or the political subdivision~~ 460
signs the petition. ~~The authorized agent for the state shall be~~ 461
~~the director of administrative services.~~ If the state does not 462
sign a petition, it shall not be considered an owner and shall not 463
be included in determining the number of owners needed to sign a 464
petition. 465

An owner is determined as of the date the petition is filed 466
with the board of county commissioners. If the owner is a 467
corporation, partnership, business trust, estate, trust, 468
organization, association, group, institution, society, state, or 469
political subdivision, the petition shall be signed by a person 470
who is authorized to sign for that entity. The authorized agent 471
for the state is the director of administrative services. A person 472
who owns more than one parcel of real estate, either individually 473
or as a tenant in common or by survivorship tenancy, shall be 474
counted as one owner for purposes of this chapter. 475

Sec. 709.021. (A) When a petition signed by all of the owners 476
of real estate in the unincorporated territory of a township 477
proposed for annexation requests the annexation of that territory 478
to a municipal corporation contiguous to that territory under one 479
of the special procedures provided for annexation in sections 480
709.022, 709.023, and 709.024 of the Revised Code, the annexation 481
proceedings shall be conducted under those sections to the 482
exclusion of any other provisions of this chapter unless otherwise 483
provided in this section or the special procedure section chosen. 484

(B) Application for annexation shall be made by a petition 485
filed with the clerk of the board of county commissioners of the 486
county in which the territory is located, and the procedures 487

contained in divisions (C), (D), and (E) of section 709.02 of the Revised Code shall be followed, except that all owners, not just a majority of owners, shall sign the petition. To be valid, each petition circulated for the special procedure in section 709.022 or 709.023 of the Revised Code shall contain the notice provided for in division (B) of section 709.022 or division (A) of section 709.023 of the Revised Code, whichever is applicable.

(C) Except as otherwise provided in this section, only this section and sections 709.014, 709.015, 709.04, 709.10, 709.11, 709.12, 709.192, 709.20, and 709.21 of the Revised Code apply to the granting of an annexation described in this section.

(D) As used in sections 709.022, 709.023, and 709.024 of the Revised Code, "party" or "parties" means the municipal corporation to which annexation is proposed, each township any portion of which is included within the territory proposed for annexation, the owners, and the agent for the petitioners.

Sec. 709.023. (A) A petition filed under section 709.021 of the Revised Code that requests to follow this section is for the special procedure of annexing land into a municipal corporation when, subject to division (H) of this section, the land also is not to be excluded from the township under section 503.07 of the Revised Code. The owners who sign this petition by their signature expressly waive their right to appeal in law or equity from the board of county commissioners' entry of any resolution under this section, waive any rights they may have to sue on any issue relating to a municipal corporation requiring a buffer as provided in this section, and waive any rights to seek a variance that would relieve or exempt them from that buffer requirement.

The petition circulated to collect signatures for the special procedure in this section shall contain in boldface capital letters immediately above the heading of the place for signatures

on each part of the petition the following: "WHOEVER SIGNS THIS 519
PETITION EXPRESSLY WAIVES THEIR RIGHT TO APPEAL IN LAW OR EQUITY 520
FROM THE BOARD OF COUNTY COMMISSIONERS' ENTRY OF ANY RESOLUTION 521
PERTAINING TO THIS SPECIAL ANNEXATION PROCEDURE, ALTHOUGH A WRIT 522
OF MANDAMUS MAY BE SOUGHT TO COMPEL THE BOARD TO PERFORM ITS 523
DUTIES REQUIRED BY LAW FOR THIS SPECIAL ANNEXATION PROCEDURE." 524

(B) Upon the filing of the petition in the office of the 525
clerk of the board of county commissioners, the clerk shall cause 526
the petition to be entered upon the board's journal at its next 527
regular session. This entry shall be the first official act of the 528
board on the petition. Within five days after the filing of the 529
petition, the agent for the petitioners shall notify in the manner 530
and form specified in this division the clerk of the legislative 531
authority of the municipal corporation to which annexation is 532
proposed, the fiscal officer of each township any portion of which 533
is included within the territory proposed for annexation, the 534
clerk of the board of county commissioners of each county in which 535
the territory proposed for annexation is located other than the 536
county in which the petition is filed, and the owners of property 537
adjacent to the territory proposed for annexation or adjacent to a 538
road that is adjacent to that territory and located directly 539
across that road from that territory. The notice shall refer to 540
the time and date when the petition was filed and the county in 541
which it was filed and shall have attached or shall be accompanied 542
by a copy of the petition and any attachments or documents 543
accompanying the petition as filed. 544

Notice to a property owner is sufficient if sent by regular 545
United States mail to the tax mailing address listed on the county 546
auditor's records. Notice to the appropriate government officer 547
shall be given by certified mail, return receipt requested, or by 548
causing the notice to be personally served on the officer, with 549
proof of service by affidavit of the person who delivered the 550

notice. Proof of service of the notice on each appropriate 551
government officer shall be filed with the board of county 552
commissioners with which the petition was filed. 553

(C) Within twenty days after the date that the petition is 554
filed, the legislative authority of the municipal corporation to 555
which annexation is proposed shall adopt an ordinance or 556
resolution stating what services the municipal corporation will 557
provide, and an approximate date by which it will provide them, to 558
the territory proposed for annexation, upon annexation. The 559
municipal corporation is entitled in its sole discretion to 560
provide to the territory proposed for annexation, upon annexation, 561
services in addition to the services described in that ordinance 562
or resolution. 563

If the territory proposed for annexation is subject to zoning 564
regulations adopted under either Chapter 303. or 519. of the 565
Revised Code at the time the petition is filed, the legislative 566
authority of the municipal corporation also shall adopt an 567
ordinance or resolution stating that, if the territory is annexed 568
and becomes subject to zoning by the municipal corporation and 569
that municipal zoning permits uses in the annexed territory that 570
the municipal corporation determines are clearly incompatible with 571
the uses permitted under current county or township zoning 572
regulations in the adjacent land remaining within the township 573
from which the territory was annexed, the legislative authority of 574
the municipal corporation will require, in the zoning ordinance 575
permitting the incompatible uses, the owner of the annexed 576
territory to provide a buffer separating the use of the annexed 577
territory and the adjacent land remaining within the township. For 578
the purposes of this section, "buffer" includes open space, 579
landscaping, fences, walls, and other structured elements; streets 580
and street rights-of-way; and bicycle and pedestrian paths and 581
sidewalks. 582

The clerk of the legislative authority of the municipal corporation to which annexation is proposed shall file the ordinances or resolutions adopted under this division with the board of county commissioners within twenty days following the date that the petition is filed. The board shall make these ordinances or resolutions available for public inspection.

(D) Within twenty-five days after the date that the petition is filed, the legislative authority of the municipal corporation to which annexation is proposed and each township any portion of which is included within the territory proposed for annexation may adopt and file with the board of county commissioners an ordinance or resolution consenting or objecting to the proposed annexation. An objection to the proposed annexation shall be based solely upon the petition's failure to meet the conditions specified in division (E) of this section.

If the municipal corporation and each of those townships timely files an ordinance or resolution consenting to the proposed annexation, the board at its next regular session shall enter upon its journal a resolution granting the proposed annexation. If, instead, the municipal corporation or any of those townships files an ordinance or resolution that objects to the proposed annexation, the board of county commissioners shall proceed as provided in division (E) of this section. Failure of the municipal corporation or any of those townships to timely file an ordinance or resolution consenting or objecting to the proposed annexation shall be deemed to constitute consent by that municipal corporation or township to the proposed annexation.

(E) Unless the petition is granted under division (D) of this section, not less than thirty or more than forty-five days after the date that the petition is filed, the board of county commissioners shall review it to determine if each of the following conditions has been met:

(1) The petition meets all the requirements set forth in, and was filed in the manner provided in, section 709.021 of the Revised Code.

(2) The persons who signed the petition are owners of the real estate located in the territory proposed for annexation and constitute all of the owners of real estate in that territory.

(3) The territory proposed for annexation does not exceed five hundred acres.

(4) The territory proposed for annexation shares a contiguous boundary with the municipal corporation to which annexation is proposed for a continuous length of at least five per cent of the perimeter of the territory proposed for annexation.

(5) The annexation will not create an unincorporated area of the township that is completely surrounded by the territory proposed for annexation.

(6) The municipal corporation to which annexation is proposed has agreed to provide to the territory proposed for annexation the services specified in the relevant ordinance or resolution adopted under division (C) of this section.

(7) If a street or highway will be divided or segmented by the boundary line between the township and the municipal corporation as to create a road maintenance problem, the municipal corporation to which annexation is proposed has agreed as a condition of the annexation to assume the maintenance of that street or highway or to otherwise correct the problem. As used in this section, "street" or "highway" has the same meaning as in section 4511.01 of the Revised Code.

(F) Not less than thirty or more than forty-five days after the date that the petition is filed, if the petition is not granted under division (D) of this section, the board of county commissioners, if it finds that each of the conditions specified

in division (E) of this section has been met, shall enter upon its 646
journal a resolution granting the annexation. If the board of 647
county commissioners finds that one or more of the conditions 648
specified in division (E) of this section have not been met, it 649
shall enter upon its journal a resolution that states which of 650
those conditions the board finds have not been met and that denies 651
the petition. 652

(G) If a petition is granted under division (D) or (F) of 653
this section, the clerk of the board of county commissioners shall 654
proceed as provided in division (C)(1) of section 709.033 of the 655
Revised Code, except that no recording or hearing exhibits would 656
be involved. There is no appeal in law or equity from the board's 657
entry of any resolution under this section, but any party may seek 658
a writ of mandamus to compel the board of county commissioners to 659
perform its duties under this section. 660

(H) Notwithstanding anything to the contrary in section 661
503.07 of the Revised Code, unless otherwise provided in an 662
annexation agreement entered into pursuant to section 709.192 of 663
the Revised Code or in a cooperative economic development 664
agreement entered into pursuant to section 701.07 of the Revised 665
Code, territory annexed into a municipal corporation pursuant to 666
this section shall not at any time be excluded from the township 667
under section 503.07 of the Revised Code and, thus, remains 668
subject to the township's real property taxes. 669

(I) If territory is annexed to a municipal corporation under 670
this section, the legislative authority of the municipal 671
corporation shall not authorize or grant an exemption with respect 672
to property in that territory under section 725.02, 1728.10, 673
3735.67, 5709.40, 5709.41, 5709.62, 5709.632, or 5709.88 of the 674
Revised Code unless the board of township trustees consents to the 675
exemption or the municipal corporation agrees to reimburse the 676
township for any revenue lost or forgone because of the exemption. 677

(J) Any owner of land that remains within a township and that is adjacent to territory annexed pursuant to this section who is directly affected by the failure of the annexing municipal corporation to enforce compliance with any zoning ordinance it adopts under division (C) of this section requiring the owner of the annexed territory to provide a buffer zone, may commence in the court of common pleas a civil action against that owner to enforce compliance with that buffer requirement whenever the required buffer is not in place before any development of the annexed territory begins.

Sec. 709.033. (A) After the hearing on a petition for annexation, the board of county commissioners shall enter upon its journal a resolution granting the annexation if it finds, based upon a preponderance of the substantial, reliable, and probative evidence on the whole record, that each of the following conditions has been met:

(1) The petition meets all the requirements set forth in, and was filed in the manner provided in, section 709.02 of the Revised Code.

(2) The persons who signed the petition are owners of real estate located in the territory proposed to be annexed in the petition, and, as of the time the petition was filed with the board of county commissioners, the number of valid signatures on the petition constituted a majority of the owners of real estate in that territory. Any signatures removed under division (C) of section 709.03 of the Revised Code shall no longer be considered valid for purposes of this section when determining the number of valid signatures on the petition as of the time the petition was filed.

(3) The municipal corporation to which the territory is proposed to be annexed has complied with division (D) of section

709.03 of the Revised Code. 709

(4) The territory proposed to be annexed is not unreasonably 710
large. 711

(5) On balance, the general good of the territory proposed to 712
be annexed will be served, and the benefits to the territory 713
proposed to be annexed and the surrounding area will outweigh the 714
detriments to the territory proposed to be annexed and the 715
surrounding area, if the annexation petition is granted. As used 716
in division (A)(5) of this section, "surrounding area" means the 717
territory within the unincorporated area of any township located 718
one-half mile or less from any of the territory proposed to be 719
annexed. 720

(6) No street or highway will be divided or segmented by the 721
boundary line between a township and the municipal corporation as 722
to create a road maintenance problem, or, if a street or highway 723
will be so divided or segmented, the municipal corporation has 724
agreed, as a condition of the annexation, that it will assume the 725
maintenance of that street or highway. For the purposes of this 726
division, "street" or "highway" has the same meaning as in section 727
4511.01 of the Revised Code. 728

(B) The board of county commissioners shall enter upon its 729
journal a resolution granting or denying the petition for 730
annexation within thirty days after the hearing provided for in 731
section 709.032 of the Revised Code. The resolution shall include 732
specific findings of fact as to whether each of the conditions 733
listed in divisions (A)(1) to (6) of this section has been met. 734
Upon journalization of the resolution, the clerk of the board 735
shall send a certified copy of it to the agent for the 736
petitioners, the clerk of the legislative authority of the 737
municipal corporation to which annexation is proposed, the fiscal 738
officer of each township in which the territory proposed for 739
annexation is located, and the clerk of the board of county 740

commissioners of each county in which the territory proposed for 741
annexation is located other than the county in which the petition 742
is filed. The clerk of the board shall take no further action 743
until the expiration of thirty days after the date of 744
journalization. 745

(C) After the expiration of that thirty-day period, if no 746
appeal has been timely filed under section 709.07 of the Revised 747
Code, the clerk of the board of county commissioners shall take 748
one of the following actions: 749

(1) If the board granted the petition for annexation, the 750
clerk shall deliver a certified copy of the entire record of the 751
annexation proceedings, including all resolutions of the board, 752
signed by a majority of the members of the board, the petition, 753
map, and all other papers on file, the recording of the 754
proceedings, if a copy is available, and exhibits presented at the 755
hearing relating to the annexation proceedings, to the auditor or 756
clerk of the municipal corporation to which annexation is 757
proposed. 758

(2) If the board denied the petition for annexation, the 759
clerk shall send a certified copy of its resolution denying the 760
annexation to the agent for the petitioners and to the clerk of 761
the municipal corporation to which the annexation was proposed. 762

(D) If an appeal is filed in a timely manner under section 763
709.07 of the Revised Code from the determination of the board of 764
county commissioners granting or denying the petition for 765
annexation, the clerk of the board shall take further action only 766
in accordance with that section. 767

Sec. 725.02. (A) The portion of the assessed valuation of 768
improvements constructed pursuant to a development agreement, and 769
the portion of the increase in the assessed valuation after the 770
commencement of rehabilitation of improvements rehabilitated 771

pursuant to a development agreement declared to be a public 772
purpose in the development agreement shall be exempt from real 773
property taxation by all political subdivisions and taxing 774
districts. Except as otherwise provided in division (B) of this 775
section, the portion of the assessed valuation of improvements 776
declared to be a public purpose and exempted from taxation shall 777
not exceed seventy-five per cent of the assessed valuation of the 778
improvements for each year of the exemption period. 779

(B) With the approval under this division of the board of 780
education of the city, local, or exempted village school district 781
within the territory of which the improvements are or will be 782
located, the portion of the assessed valuation of improvements 783
exempted from taxation may exceed seventy-five per cent, but shall 784
not exceed one hundred per cent. The legislative authority of the 785
municipal corporation shall deliver to the board of education a 786
notice stating its intent to declare improvements to be a public 787
purpose under the agreement. The notice shall be delivered not 788
later than forty-five days prior to execution of the agreement by 789
the legislative authority, excluding Saturdays, Sundays, and legal 790
holidays as defined in section 1.14 of the Revised Code. The 791
notice shall describe the parcel and the improvements, provide an 792
estimate of the true value in money of the improvements, specify 793
the period for which the improvements would be exempted from 794
taxation and the percentage of the assessed valuation of the 795
improvements that would be exempted, and indicate the date on 796
which the legislative authority intends to execute the agreement. 797
The board of education, by resolution adopted by a majority of the 798
board, may approve the exemption for the exemption percentage 799
specified in the notice, may disapprove the exemption for the 800
percentage of the improvements to be exempted in excess of 801
seventy-five per cent, or may approve the exemption on the 802
condition that the legislative authority and the board negotiate 803
an agreement providing for compensation to the school district 804

equal in value to a percentage of the taxes that would be payable 805
on the portion of the assessed valuation of the improvements in 806
excess of seventy-five per cent were that portion to be subject to 807
taxation. The board of education shall certify its resolution to 808
the legislative authority not later than fourteen days prior to 809
the date the legislative authority intends to execute the 810
agreement as indicated in the notice. If the board of education 811
approves the exemption on the condition that a compensation 812
agreement be negotiated, the board in its resolution shall propose 813
a compensation percentage. If the board of education and the 814
legislative authority negotiate a mutually acceptable compensation 815
agreement, the legislative authority may declare up to one hundred 816
per cent of the assessed valuation of the improvements to be a 817
public purpose and exempted from taxation. If the board and the 818
legislative authority fail to negotiate a mutually acceptable 819
compensation agreement, the legislative authority may declare not 820
more than seventy-five per cent of the assessed valuation of the 821
improvements to be a public purpose and exempted from taxation. If 822
the board fails to certify a resolution to the legislative 823
authority within the time prescribed by this division, the 824
legislative authority thereupon may declare up to one hundred per 825
cent of the assessed valuation of the improvements to be a public 826
purpose and exempted from taxation. The legislative authority may 827
execute a development agreement at any time after the board of 828
education certifies its resolution approving the exemption to the 829
legislative authority, or, if the board approves the exemption on 830
the condition that a mutually acceptable compensation agreement be 831
negotiated, at any time after the compensation agreement is agreed 832
to by the board and the legislative authority. 833

If a board of education has adopted a resolution waiving its 834
right to approve exemptions from taxation granted pursuant to 835
development agreements and the resolution remains in effect, 836
approval of such exemptions by the board is not required under 837

this division. If a board of education has adopted a resolution 838
allowing a legislative authority to deliver the notice required 839
under this division fewer than forty-five business days prior to 840
the legislative authority's execution of the agreement, the 841
legislative authority shall deliver the notice to the board not 842
later than the number of days prior to such execution as 843
prescribed by the board in its resolution. If a board of education 844
adopts a resolution waiving its right to approve exemptions or 845
shortening the notification period, the board shall certify a copy 846
of the resolution to the legislative authority. If the board of 847
education rescinds such a resolution, it shall certify notice of 848
the rescission to the legislative authority. 849

If the legislative authority is not required by this division 850
to notify the board of education of the legislative authority's 851
intent to declare improvements to be a public purpose, the 852
legislative authority shall comply with the notice requirements 853
imposed under section 5709.83 of the Revised Code, unless the 854
board has adopted a resolution under that section waiving its 855
right to receive such a notice. 856

(C) The exemption shall commence on the date of the execution 857
of the development agreement therefor and extend for the number of 858
years designated in the development agreement and thereafter for 859
so long as there are outstanding any urban renewal bonds payable 860
from the urban renewal service payments provided for in the 861
development agreement. Any such exemption shall be claimed and 862
allowed in the same or a similar manner as in the case of other 863
real property exemptions and no such claim shall be allowed unless 864
the municipal corporation wherein said property is located 865
certifies that an exemption period has been specified and that a 866
development agreement has been entered into and is in effect. If 867
an exemption status changes during a tax year, the procedure for 868
the apportionment of the taxes for said year shall be the same as 869

in the case of other changes in tax exemption status during the 870
year. 871

(D) An agreement that satisfies the requirements of either 872
division (C)(1)(a) or (C)(1)(c) of section 725.01 of the Revised 873
Code may be amended to satisfy the requirements of the other two 874
of division (C)(1)(a), (b), or (c) of section 725.01 of the 875
Revised Code and to establish the period of exemption pursuant to 876
this section at any time prior to the completion of the 877
construction or rehabilitation of the improvements of which all or 878
a portion of the assessed valuation is to be exempt from real 879
property taxation pursuant to this section. The execution of the 880
amendment of such agreement shall be the execution of the 881
development agreement for the purpose of this section. 882

(E) No legislative authority may grant an exemption under 883
this section with respect to property in territory annexed to the 884
municipal corporation pursuant to section 709.023 of the Revised 885
Code unless the board of township trustees consents to the 886
exemption or the legislative authority agrees to reimburse the 887
township for any revenue lost or forgone because of the exemption. 888

Sec. 1728.10. (A) The improvements made in the development or 889
redevelopment of a blighted area pursuant to Chapter 1728. of the 890
Revised Code are hereby declared to be a public purpose, and, 891
except as otherwise provided in this division, not more than 892
seventy-five per cent of the assessed valuation of such 893
improvements may be exempted from taxation. With the approval 894
under this division of the board of education of the city, local, 895
or exempted village school district within the territory of which 896
the improvements are or will be located, the portion of the 897
assessed valuation of the improvements exempted from taxation may 898
exceed seventy-five per cent, but shall not exceed one hundred per 899
cent. The governing body shall deliver to the board of education a 900

notice stating its intent to declare improvements to be a public 901
purpose under the agreement. The notice shall be delivered not 902
later than forty-five days prior to execution of the agreement by 903
the governing body, excluding Saturdays, Sundays, and legal 904
holidays as defined in section 1.14 of the Revised Code. The 905
notice shall describe the parcel and the improvements, provide an 906
estimate of the true value in money of the improvements, specify 907
the period for which the improvements would be exempted from 908
taxation and the percentage of the assessed valuation of the 909
improvement that would be exempted, and indicate the date on which 910
the governing body intends to execute the agreement. The board of 911
education, by resolution adopted by a majority of the board, may 912
approve the exemption for the exemption percentage specified in 913
the notice, may disapprove the exemption for the percentage of the 914
assessed valuation of the improvements to be exempted in excess of 915
seventy-five per cent, or may approve the exemption on the 916
condition that the governing body and the board negotiate an 917
agreement providing for compensation to the school district equal 918
in value to a percentage of the taxes that would be payable on the 919
portion of the assessed valuation of the improvements in excess of 920
seventy-five per cent were that portion to be subject to taxation. 921
The board of education shall certify its resolution to the 922
governing body not later than fourteen days prior to the date the 923
governing body intends to execute the agreement as indicated in 924
the notice. If the board of education approves the exemption on 925
the condition that a compensation agreement be negotiated, the 926
board in its resolution shall propose a compensation percentage. 927
If the board of education and the governing body negotiate a 928
mutually acceptable compensation agreement, up to one hundred per 929
cent of the assessed valuation of the improvements may be exempted 930
from taxation. If the board and the governing body fail to 931
negotiate a mutually acceptable compensation agreement, not more 932
than seventy-five per cent of the assessed valuation of the 933

improvements shall be exempted from taxation. If the board fails 934
to certify a resolution to the governing body within the time 935
prescribed by this division, up to one hundred per cent of the 936
assessed valuation of the improvements may be exempted from 937
taxation. The legislative authority may execute a financial 938
agreement at any time after the board of education certifies its 939
resolution approving the exemption to the legislative authority, 940
or, if the board approves the financial agreement on the condition 941
that a mutually acceptable compensation agreement be negotiated, 942
at any time after the compensation agreement is agreed to by the 943
board and the legislative authority. 944

If a board of education has adopted a resolution waiving its 945
right to approve exemptions from taxation granted pursuant to 946
financial agreements and the resolution remains in effect, 947
approval of such exemptions by the board is not required under 948
this division. If a board of education has adopted a resolution 949
allowing a governing body to deliver the notice required under 950
this division fewer than forty-five business days prior to the 951
governing body's execution of the agreement, the governing body 952
shall deliver the notice to the board not later than the number of 953
days prior to such execution as prescribed by the board in its 954
resolution. If a board of education adopts a resolution waiving 955
its right to approve exemptions or shortening the notification 956
period, the board shall certify a copy of the resolution to the 957
governing body. If the board of education rescinds such a 958
resolution, it shall certify notice of the rescission to the 959
governing body. 960

If the governing body is not required by this division to 961
notify the board of education of the governing body's intent to 962
execute a financial agreement exempting improvements from 963
taxation, the governing body shall comply with the notice 964
requirements imposed under section 5709.83 of the Revised Code, 965

unless the board has adopted a resolution under that section 966
waiving its right to receive such a notice. 967

(B) Improvements shall be thus exempted from taxation for a 968
period of not more than thirty years for one, two, or three family 969
residential dwelling units and twenty years for all other uses of 970
the improvements from the date of the execution of a financial 971
agreement for the development or redevelopment of the property 972
upon which the improvements are to be made pursuant to a financial 973
agreement entered into with the municipal corporation in which 974
said area is situated. Any such exemption shall be claimed and 975
allowed in the same or a similar manner as in the case of other 976
real property exemptions and no such claim shall be allowed unless 977
the municipal corporation wherein said property is situated 978
certifies that a financial agreement with a community urban 979
redevelopment corporation for the development or the redevelopment 980
of the property has been entered into and is in effect as required 981
by Chapter 1728. of the Revised Code. In the event that an 982
exemption status changes during a tax year, the procedure for the 983
apportionment of the taxes for that year shall be the same as in 984
the case of other changes in tax exemption status during the tax 985
year. 986

(C) No legislative authority may grant an exemption under 987
this section with respect to property in territory annexed to the 988
municipal corporation pursuant to section 709.023 of the Revised 989
Code unless the board of township trustees consents to the 990
exemption or the legislative authority agrees to reimburse the 991
township for any revenue lost or forgone because of the exemption. 992

Sec. 3735.66. The legislative authorities of municipal 993
corporations and counties may survey the housing within their 994
jurisdictions and, after the survey, may adopt resolutions 995
describing the boundaries of community reinvestment areas which 996

contain the conditions required for the finding under division (B) 997
of section 3735.65 of the Revised Code. The findings resulting 998
from the survey shall be incorporated in the resolution describing 999
the boundaries of an area. The legislative authority may stipulate 1000
in the resolution that only new structures or remodeling 1001
classified as to use as commercial, industrial, or residential, or 1002
some combination thereof, and otherwise satisfying the 1003
requirements of section 3735.67 of the Revised Code are eligible 1004
for exemption from taxation under that section. If the resolution 1005
does not include such a stipulation, all new structures and 1006
remodeling satisfying the requirements of section 3735.67 of the 1007
Revised Code are eligible for exemption from taxation regardless 1008
of classification. Whether or not the resolution includes such a 1009
stipulation, the classification of the structures or remodeling 1010
eligible for exemption in the area shall at all times be 1011
consistent with zoning restrictions applicable to the area. For 1012
the purposes of sections 3735.65 to 3735.70 of the Revised Code, 1013
whether a structure or remodeling composed of multiple units is 1014
classified as commercial or residential shall be determined by 1015
resolution or ordinance of the legislative authority or, in the 1016
absence of such a determination, by the classification of the use 1017
of the structure or remodeling under the applicable zoning 1018
regulations. 1019

If construction or remodeling classified as residential is 1020
eligible for exemption from taxation, the resolution shall specify 1021
a percentage, not to exceed one hundred per cent, of the assessed 1022
valuation of such property to be exempted. The percentage 1023
specified shall apply to all residential construction or 1024
remodeling for which exemption is granted. 1025

No exemption is allowed under section 3735.67 of the Revised 1026
Code with respect to property in territory annexed to the 1027
municipal corporation pursuant to section 709.023 of the Revised 1028

Code unless the board of township trustees consents to the 1029
exemption or the legislative authority agrees to reimburse the 1030
township for any revenue lost or forgone because of the exemption. 1031

The resolution adopted pursuant to this section shall be 1032
published in a newspaper of general circulation in the municipal 1033
corporation, if the resolution is adopted by the legislative 1034
authority of a municipal corporation, or in a newspaper of general 1035
circulation in the county, if the resolution is adopted by the 1036
legislative authority of the county, once a week for two 1037
consecutive weeks immediately following its adoption. 1038

Each legislative authority adopting a resolution pursuant to 1039
this section shall designate a housing officer. In addition, each 1040
such legislative authority, not later than fifteen days after the 1041
adoption of the resolution, shall petition the director of 1042
development for the director to confirm the findings described in 1043
the resolution. The petition shall be accompanied by a copy of the 1044
resolution and by a map of the community reinvestment area in 1045
sufficient detail to denote the specific boundaries of the area 1046
and to indicate zoning restrictions applicable to the area. The 1047
director shall determine whether the findings contained in the 1048
resolution are valid, and whether the classification of structures 1049
or remodeling eligible for exemption under the resolution is 1050
consistent with zoning restrictions applicable to the area as 1051
indicated on the map. Within thirty days of receiving the 1052
petition, the director shall forward the director's determination 1053
to the legislative authority. The legislative authority or housing 1054
officer shall not grant any exemption from taxation under section 1055
3735.67 of the Revised Code until the director forwards the 1056
director's determination to the legislative authority. The 1057
director shall assign to each community reinvestment area a unique 1058
designation by which the area shall be identified for purposes of 1059
sections 3735.65 to 3735.70 of the Revised Code. 1060

If zoning restrictions in any part of a community 1061
reinvestment area are changed at any time after the legislative 1062
authority petitions the director under this section, the 1063
legislative authority shall notify the director and shall submit a 1064
map of the area indicating the new zoning restrictions in the 1065
area. 1066

Sec. 4906.06. (A) An applicant for a certificate shall file 1067
with the office of the chairperson of the power siting board an 1068
application, in such form as the board prescribes, containing the 1069
following information: 1070

(1) A description of the location and of the major utility 1071
facility; 1072

(2) A summary of any studies that have been made by or for 1073
the applicant of the environmental impact of the facility; 1074

(3) A statement explaining the need for the facility; 1075

(4) A statement of the reasons why the proposed location is 1076
best suited for the facility; 1077

(5) A statement of how the facility fits into the applicant's 1078
forecast contained in the report submitted under section 4935.04 1079
of the Revised Code; 1080

(6) Such other information as the applicant may consider 1081
relevant or as the board by rule or order may require. Copies of 1082
the studies referred to in division (A)(2) of this section shall 1083
be filed with the office of the chairperson, if ordered, and shall 1084
be available for public inspection. 1085

The application shall be filed not less than one year nor 1086
more than five years prior to the planned date of commencement of 1087
construction. Either period may be waived by the board for good 1088
cause shown. 1089

(B) Each application shall be accompanied by proof of service 1090

of a copy of such application on the chief executive officer of 1091
each municipal corporation ~~and county, on the board of township~~ 1092
~~trustees, the board of county commissioners,~~ and the head of each 1093
public agency charged with the duty of protecting the environment 1094
or of planning land use, in the area in which any portion of such 1095
facility is to be located. 1096

(C) Each applicant within fifteen days after the date of the 1097
filing of the application shall give public notice to persons 1098
residing in the municipal corporations, townships, and counties 1099
entitled to receive notice under division (B) of this section, by 1100
the publication of a summary of the application in newspapers of 1101
general circulation in such area. Proof of such publication shall 1102
be filed with the office of the chairperson. 1103

(D) Inadvertent failure of service on, or notice to, any of 1104
the persons identified in divisions (B) and (C) of this section 1105
may be cured pursuant to orders of the board designed to afford 1106
them adequate notice to enable them to participate effectively in 1107
the proceeding. In addition, the board, after filing, may require 1108
the applicant to serve notice of the application or copies thereof 1109
or both upon such other persons, and file proof thereof, as the 1110
board considers appropriate. 1111

(E) An application for an amendment of a certificate shall be 1112
in such form and contain such information as the board prescribes. 1113
Notice of such an application shall be given as required in 1114
divisions (B) and (C) of this section. 1115

(F) Each application for certificate or an amendment shall be 1116
accompanied by the application fee prescribed by board rule. All 1117
application fees, supplemental application fees, and other fees 1118
collected by the board shall be deposited in the state treasury to 1119
the credit of the power siting board fund, which is hereby 1120
created. The chairperson shall administer and authorize 1121
expenditures from the fund for any of the purposes of this 1122

chapter. If the chairperson determines that moneys credited to the 1123
fund from an applicant's fee are not sufficient to pay the board's 1124
expenses associated with its review of the application, the 1125
chairperson shall request the approval of the controlling board to 1126
assess a supplemental application fee upon an applicant to pay 1127
anticipated additional expenses associated with the board's review 1128
of the application or an amendment to an application. If the 1129
chairperson finds that an application fee exceeds the amount 1130
needed to pay the board's expenses for review of the application, 1131
the chairperson shall cause a refund of the excess amount to be 1132
issued to the applicant from the fund. 1133

Sec. 5571.14. (A)(1) A board of township trustees or township 1134
highway superintendent may determine that an object bounding any 1135
township road and located wholly or in part on the land belonging 1136
to the road interferes with snow or ice removal from, the 1137
maintenance of, or the proper grading, draining, or dragging of 1138
the road, causes the drifting of snow on the road, or in any other 1139
manner obstructs or endangers the public travel of the road. ~~The~~ 1140
Except as otherwise provided in division (A)(2) of this section, 1141
the board or superintendent then may declare the object to be a 1142
public nuisance and order the owner, agent, or occupant of the 1143
land on or bordering upon which the object is maintained to remove 1144
it within thirty days. If that person refuses or neglects to 1145
comply with the order, the board or superintendent shall have the 1146
object removed. The expense incurred in that removal shall be 1147
certified to the county auditor and entered on the tax duplicate 1148
against that land, to be collected in the same manner as other 1149
taxes. 1150

(2) When the board of township trustees or township highway 1151
superintendent declares an object to be a public nuisance under 1152
this section for the third time under the same ownership within a 1153
five-year period of time, the thirty-day period otherwise allowed 1154

to the owner to remove the nuisance is reduced to fifteen. The 1155
third and any subsequent public nuisance declarations issued to 1156
the same owner or owners are subject to a fifteen-day remediation 1157
period. 1158

(B)(1) The authority granted in this section is in addition 1159
to the authority granted in section 5543.14 of the Revised Code to 1160
remove vegetation and the authority granted in section 5547.03 of 1161
the Revised Code to remove objects or structures constituting 1162
obstructions. 1163

(2) The authority granted in this section applies to land 1164
belonging to a township road whether owned in fee simple or by 1165
easement. 1166

(3) Objects that may be declared to be a public nuisance 1167
under this section include a fence, post, pole, athletic or 1168
recreational apparatus, rock, or berm, any vegetation, or any 1169
other object identified by the board or superintendent as 1170
interfering with or obstructing the township road under division 1171
(A) of this section. 1172

(C) The authority granted in this section does not apply to 1173
an object that is lawfully entitled to be maintained on land 1174
belonging to a township road pursuant to a franchise or other 1175
grant of public authority. 1176

Sec. 5709.40. (A) As used in this section: 1177

(1) "Blighted area" and "impacted city" have the same 1178
meanings as in section 1728.01 of the Revised Code. 1179

(2) "Business day" means a day of the week excluding 1180
Saturday, Sunday, and a legal holiday as defined under section 1181
1.14 of the Revised Code. 1182

(3) "Housing renovation" means a project carried out for 1183
residential purposes. 1184

(4) "Improvement" means the increase in the assessed value of any real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of an ordinance adopted under this section were it not for the exemption granted by that ordinance.

(5) "Incentive district" means an area not more than three hundred acres in size enclosed by a continuous boundary in which a project is being, or will be, undertaken and having one or more of the following distress characteristics:

(a) At least fifty-one per cent of the residents of the district have incomes of less than eighty per cent of the median income of residents of the political subdivision in which the district is located, as determined in the same manner specified under section 119(b) of the "Housing and Community Development Act of 1974," 88 Stat. 633, 42 U.S.C. 5318, as amended;

(b) The average rate of unemployment in the district during the most recent twelve-month period for which data are available is equal to at least one hundred fifty per cent of the average rate of unemployment for this state for the same period.

(c) At least twenty per cent of the people residing in the district live at or below the poverty level as defined in the federal Housing and Community Development Act of 1974, 42 U.S.C. 5301, as amended, and regulations adopted pursuant to that act.

(d) The district is a blighted area.

(e) The district is in a situational distress area as designated by the director of development under division (F) of section 122.23 of the Revised Code.

(f) As certified by the engineer for the political subdivision, the public infrastructure serving the district is inadequate to meet the development needs of the district as evidenced by a written economic development plan or urban renewal

plan for the district that has been adopted by the legislative 1216
authority of the subdivision. 1217

(g) The district is comprised entirely of unimproved land 1218
that is located in a distressed area as defined in section 122.23 1219
of the Revised Code. 1220

(6) "Project" means development activities undertaken on one 1221
or more parcels, including, but not limited to, construction, 1222
expansion, and alteration of buildings or structures, demolition, 1223
remediation, and site development, and any building or structure 1224
that results from those activities. 1225

(7) "Public infrastructure improvement" includes, but is not 1226
limited to, public roads and highways; water and sewer lines; 1227
environmental remediation; land acquisition, including acquisition 1228
in aid of industry, commerce, distribution, or research; 1229
demolition, including demolition on private property when 1230
determined to be necessary for economic development purposes; 1231
stormwater and flood remediation projects, including such projects 1232
on private property when determined to be necessary for public 1233
health, safety, and welfare; the provision of gas, electric, and 1234
communications service facilities; and the enhancement of public 1235
waterways through improvements that allow for greater public 1236
access. 1237

(B) The legislative authority of a municipal corporation, by 1238
ordinance, may declare improvements to certain parcels of real 1239
property located in the municipal corporation to be a public 1240
purpose. Improvements with respect to a parcel that is used or to 1241
be used for residential purposes may be declared a public purpose 1242
under this division only if the parcel is located in a blighted 1243
area of an impacted city. Except with the approval under division 1244
(D) of this section of the board of education of each city, local, 1245
or exempted village school district within which the improvements 1246
are located, not more than seventy-five per cent of an improvement 1247

thus declared to be a public purpose may be exempted from real 1248
property taxation for a period of not more than ten years. The 1249
ordinance shall specify the percentage of the improvement to be 1250
exempted from taxation and the life of the exemption. 1251

An ordinance adopted or amended under this division shall 1252
designate the specific public infrastructure improvements made, to 1253
be made, or in the process of being made by the municipal 1254
corporation that directly benefit, or that once made will directly 1255
benefit, the parcels for which improvements are declared to be a 1256
public purpose. The service payments provided for in section 1257
5709.42 of the Revised Code shall be used to finance the public 1258
infrastructure improvements designated in the ordinance, for the 1259
purpose described in division (D)(1) of this section, or as 1260
provided in section 5709.43 of the Revised Code. 1261

(C)(1) The legislative authority of a municipal corporation 1262
may adopt an ordinance creating an incentive district and 1263
declaring improvements to parcels within the district to be a 1264
public purpose and, except as provided in division (F) of this 1265
section, exempt from taxation as provided in this section, but no 1266
legislative authority of a municipal corporation that has a 1267
population that exceeds twenty-five thousand, as shown by the most 1268
recent federal decennial census, shall adopt an ordinance that 1269
creates an incentive district if the sum of the taxable value of 1270
real property in the proposed district for the preceding tax year 1271
and the taxable value of all real property in the municipal 1272
corporation that would have been taxable in the preceding year 1273
were it not for the fact that the property was in an existing 1274
incentive district and therefore exempt from taxation exceeds 1275
twenty-five per cent of the taxable value of real property in the 1276
municipal corporation for the preceding tax year. The ordinance 1277
shall delineate the boundary of the district and specifically 1278
identify each parcel within the district. A district may not 1279

include any parcel that is or has been exempted from taxation 1280
under division (B) of this section or that is or has been within 1281
another district created under this division. An ordinance may 1282
create more than one such district, and more than one ordinance 1283
may be adopted under division (C)(1) of this section. 1284

(2) Not later than thirty days prior to adopting an ordinance 1285
under division (C)(1) of this section, if the municipal 1286
corporation intends to apply for exemptions from taxation under 1287
section 5709.911 of the Revised Code on behalf of owners of real 1288
property located within the proposed incentive district, the 1289
legislative authority of a municipal corporation shall conduct a 1290
public hearing on the proposed ordinance. Not later than thirty 1291
days prior to the public hearing, the legislative authority shall 1292
give notice of the public hearing and the proposed ordinance by 1293
first class mail to every real property owner whose property is 1294
located within the boundaries of the proposed incentive district 1295
that is the subject of the proposed ordinance. 1296

(3)(a) An ordinance adopted under division (C)(1) of this 1297
section shall specify the life of the incentive district and the 1298
percentage of the improvements to be exempted, shall designate the 1299
public infrastructure improvements made, to be made, or in the 1300
process of being made, that benefit or serve, or, once made, will 1301
benefit or serve parcels in the district. The ordinance also shall 1302
identify one or more specific projects being, or to be, undertaken 1303
in the district that place additional demand on the public 1304
infrastructure improvements designated in the ordinance. The 1305
project identified may, but need not be, the project under 1306
division (C)(3)(b) of this section that places real property in 1307
use for commercial or industrial purposes. Except as otherwise 1308
permitted under that division, the service payments provided for 1309
in section 5709.42 of the Revised Code shall be used to finance 1310
the designated public infrastructure improvements, for the purpose 1311

described in division (D)(1) or (E) of this section, or as 1312
provided in section 5709.43 of the Revised Code. 1313

An ordinance adopted under division (C)(1) of this section on 1314
or after ~~the effective date of this amendment~~ March 30, 2006, 1315
shall not designate police or fire equipment as public 1316
infrastructure improvements, and no service payment provided for 1317
in section 5709.42 of the Revised Code and received by the 1318
municipal corporation under the ordinance shall be used for police 1319
or fire equipment. 1320

(b) An ordinance adopted under division (C)(1) of this 1321
section may authorize the use of service payments provided for in 1322
section 5709.42 of the Revised Code for the purpose of housing 1323
renovations within the incentive district, provided that the 1324
ordinance also designates public infrastructure improvements that 1325
benefit or serve the district, and that a project within the 1326
district places real property in use for commercial or industrial 1327
purposes. Service payments may be used to finance or support 1328
loans, deferred loans, and grants to persons for the purpose of 1329
housing renovations within the district. The ordinance shall 1330
designate the parcels within the district that are eligible for 1331
housing renovation. The ordinance shall state separately the 1332
amounts or the percentages of the expected aggregate service 1333
payments that are designated for each public infrastructure 1334
improvement and for the general purpose of housing renovations. 1335

(4) Except with the approval of the board of education of 1336
each city, local, or exempted village school district within the 1337
territory of which the incentive district is or will be located, 1338
and subject to division (E) of this section, the life of an 1339
incentive district shall not exceed ten years, and the percentage 1340
of improvements to be exempted shall not exceed seventy-five per 1341
cent. With approval of the board of education, the life of a 1342
district may be not more than thirty years, and the percentage of 1343

improvements to be exempted may be not more than one hundred per 1344
cent. The approval of a board of education shall be obtained in 1345
the manner provided in division (D) of this section. 1346

(D)(1) If the ordinance declaring improvements to a parcel to 1347
be a public purpose or creating an incentive district specifies 1348
that payments in lieu of taxes provided for in section 5709.42 of 1349
the Revised Code shall be paid to the city, local, or exempted 1350
village school district in which the parcel or incentive district 1351
is located in the amount of the taxes that would have been payable 1352
to the school district if the improvements had not been exempted 1353
from taxation, the percentage of the improvement that may be 1354
exempted from taxation may exceed seventy-five per cent, and the 1355
exemption may be granted for up to thirty years, without the 1356
approval of the board of education as otherwise required under 1357
division (D)(2) of this section. 1358

(2) Improvements with respect to a parcel may be exempted 1359
from taxation under division (B) of this section, and improvements 1360
to parcels within an incentive district may be exempted from 1361
taxation under division (C) of this section, for up to ten years 1362
or, with the approval under this paragraph of the board of 1363
education of the city, local, or exempted village school district 1364
within which the parcel or district is located, for up to thirty 1365
years. The percentage of the improvement exempted from taxation 1366
may, with such approval, exceed seventy-five per cent, but shall 1367
not exceed one hundred per cent. Not later than forty-five 1368
business days prior to adopting an ordinance under this section 1369
declaring improvements to be a public purpose that is subject to 1370
approval by a board of education under this division, the 1371
legislative authority shall deliver to the board of education a 1372
notice stating its intent to adopt an ordinance making that 1373
declaration. The notice regarding improvements with respect to a 1374
parcel under division (B) of this section shall identify the 1375

parcels for which improvements are to be exempted from taxation, 1376
provide an estimate of the true value in money of the 1377
improvements, specify the period for which the improvements would 1378
be exempted from taxation and the percentage of the improvement 1379
that would be exempted, and indicate the date on which the 1380
legislative authority intends to adopt the ordinance. The notice 1381
regarding improvements to parcels within an incentive district 1382
under division (C) of this section shall delineate the boundaries 1383
of the district, specifically identify each parcel within the 1384
district, identify each anticipated improvement in the district, 1385
provide an estimate of the true value in money of each such 1386
improvement, specify the life of the district and the percentage 1387
of improvements that would be exempted, and indicate the date on 1388
which the legislative authority intends to adopt the ordinance. 1389
The board of education, by resolution adopted by a majority of the 1390
board, may approve the exemption for the period or for the 1391
exemption percentage specified in the notice; may disapprove the 1392
exemption for the number of years in excess of ten, may disapprove 1393
the exemption for the percentage of the improvement to be exempted 1394
in excess of seventy-five per cent, or both; or may approve the 1395
exemption on the condition that the legislative authority and the 1396
board negotiate an agreement providing for compensation to the 1397
school district equal in value to a percentage of the amount of 1398
taxes exempted in the eleventh and subsequent years of the 1399
exemption period or, in the case of exemption percentages in 1400
excess of seventy-five per cent, compensation equal in value to a 1401
percentage of the taxes that would be payable on the portion of 1402
the improvement in excess of seventy-five per cent were that 1403
portion to be subject to taxation, or other mutually agreeable 1404
compensation. 1405

(3) The board of education shall certify its resolution to 1406
the legislative authority not later than fourteen days prior to 1407
the date the legislative authority intends to adopt the ordinance 1408

as indicated in the notice. If the board of education and the legislative authority negotiate a mutually acceptable compensation agreement, the ordinance may declare the improvements a public purpose for the number of years specified in the ordinance or, in the case of exemption percentages in excess of seventy-five per cent, for the exemption percentage specified in the ordinance. In either case, if the board and the legislative authority fail to negotiate a mutually acceptable compensation agreement, the ordinance may declare the improvements a public purpose for not more than ten years, and shall not exempt more than seventy-five per cent of the improvements from taxation. If the board fails to certify a resolution to the legislative authority within the time prescribed by this division, the legislative authority thereupon may adopt the ordinance and may declare the improvements a public purpose for up to thirty years, or, in the case of exemption percentages proposed in excess of seventy-five per cent, for the exemption percentage specified in the ordinance. The legislative authority may adopt the ordinance at any time after the board of education certifies its resolution approving the exemption to the legislative authority, or, if the board approves the exemption on the condition that a mutually acceptable compensation agreement be negotiated, at any time after the compensation agreement is agreed to by the board and the legislative authority.

(4) If a board of education has adopted a resolution waiving its right to approve exemptions from taxation under this section and the resolution remains in effect, approval of exemptions by the board is not required under division (D) of this section. If a board of education has adopted a resolution allowing a legislative authority to deliver the notice required under division (D) of this section fewer than forty-five business days prior to the legislative authority's adoption of the ordinance, the legislative authority shall deliver the notice to the board not later than the number of days prior to such adoption as prescribed by the board

in its resolution. If a board of education adopts a resolution 1442
waiving its right to approve agreements or shortening the 1443
notification period, the board shall certify a copy of the 1444
resolution to the legislative authority. If the board of education 1445
rescinds such a resolution, it shall certify notice of the 1446
rescission to the legislative authority. 1447

(5) If the legislative authority is not required by division 1448
(D) of this section to notify the board of education of the 1449
legislative authority's intent to declare improvements to be a 1450
public purpose, the legislative authority shall comply with the 1451
notice requirements imposed under section 5709.83 of the Revised 1452
Code, unless the board has adopted a resolution under that section 1453
waiving its right to receive such a notice. 1454

(E)(1) If a proposed ordinance under division (C)(1) of this 1455
section exempts improvements with respect to a parcel within an 1456
incentive district for more than ten years, or the percentage of 1457
the improvement exempted from taxation exceeds seventy-five per 1458
cent, ~~not later than forty five business days prior to adopting~~ 1459
~~the ordinance~~ the legislative authority of the municipal 1460
corporation shall deliver ~~to the board of county commissioners of~~ 1461
~~the county within which the incentive district will be located~~ a 1462
notice ~~that states~~ stating its intent to adopt an ordinance 1463
creating an incentive district to the board of commissioners of 1464
the county in which the district will be located and to the board 1465
of trustees of any township not excluded from the municipal 1466
corporation under section 503.07 of the Revised Code and within 1467
which the district will be located. The notice shall be delivered 1468
not less than forty-five business days before the adoption of the 1469
ordinance, and shall include a copy of the proposed ordinance, 1470
identify the parcels for which improvements are to be exempted 1471
from taxation, provide an estimate of the true value in money of 1472
the improvements, specify the period of time for which the 1473

improvements would be exempted from taxation, specify the 1474
percentage of the improvements that would be exempted from 1475
taxation, and indicate the date on which the legislative authority 1476
intends to adopt the ordinance. 1477

(2) The board of county commissioners or the board of 1478
township trustees, by resolution adopted by a majority of the 1479
board, may object to the exemption for the number of years in 1480
excess of ten, may object to the exemption for the percentage of 1481
the improvement to be exempted in excess of seventy-five per cent, 1482
or both. If ~~the a board of county commissioners~~ objects, the board 1483
may negotiate a mutually acceptable compensation agreement with 1484
the legislative authority. In no case shall the compensation 1485
provided to the board exceed the property taxes ~~foregone~~ forgone 1486
due to the exemption. If ~~the a board of county commissioners~~ 1487
objects, and the board and legislative authority fail to negotiate 1488
a mutually acceptable compensation agreement, the ordinance 1489
adopted under division (C)(1) of this section shall provide to the 1490
board compensation in the eleventh and subsequent years of the 1491
exemption period equal in value to not more than fifty per cent of 1492
the taxes that would be payable to the county or township or, if 1493
the board's objection includes an objection to an exemption 1494
percentage in excess of seventy-five per cent, compensation equal 1495
in value to not more than fifty per cent of the taxes that would 1496
be payable to the county, or township on the portion of the 1497
improvement in excess of seventy-five per cent, were that portion 1498
to be subject to taxation. ~~The A board of county commissioners~~ 1499
shall certify its resolution to the legislative authority not 1500
later than thirty days after receipt of the notice. 1501

(3) If ~~the board of county commissioners does not object or~~ 1502
~~fails to certify its~~ no resolution objecting to an exemption is 1503
certified within thirty days after receipt of the notice, the 1504
legislative authority may adopt the ordinance, and no compensation 1505

shall be provided ~~to the board of county commissioners~~. If the a 1506
board timely certifies its resolution objecting to the ordinance, 1507
the legislative authority may adopt the ordinance at any time 1508
after a mutually acceptable compensation agreement is agreed to by 1509
the board and the legislative authority, or, if no compensation 1510
agreement is negotiated, at any time after the legislative 1511
authority agrees in the proposed ordinance to provide compensation 1512
to the board of fifty per cent of the taxes that would be payable 1513
to the county or township in the eleventh and subsequent years of 1514
the exemption period or on the portion of the improvement in 1515
excess of seventy-five per cent, were that portion to be subject 1516
to taxation. 1517

(4) No legislative authority may grant an exemption under 1518
this section with respect to property in territory annexed to the 1519
municipal corporation pursuant to section 709.023 of the Revised 1520
Code unless the board of township trustees consents to the 1521
exemption or the legislative authority agrees to reimburse the 1522
township for any revenue lost or forgone because of the exemption. 1523

(F) Service payments in lieu of taxes that are attributable 1524
to any amount by which the effective tax rate of either a renewal 1525
levy with an increase or a replacement levy exceeds the effective 1526
tax rate of the levy renewed or replaced, or that are attributable 1527
to an additional levy, for a levy authorized by the voters for any 1528
of the following purposes on or after January 1, 2006, and which 1529
are provided pursuant to an ordinance creating an incentive 1530
district under division (C)(1) of this section that is adopted on 1531
or after January 1, 2006, shall be distributed to the appropriate 1532
taxing authority as required under division (C) of section 5709.42 1533
of the Revised Code in an amount equal to the amount of taxes from 1534
that additional levy or from the increase in the effective tax 1535
rate of such renewal or replacement levy that would have been 1536
payable to that taxing authority from the following levies were it 1537

not for the exemption authorized under division (C) of this	1538
section:	1539
(1) A tax levied under division (L) of section 5705.19 or	1540
section 5705.191 of the Revised Code for community mental	1541
retardation and developmental disabilities programs and services	1542
pursuant to Chapter 5126. of the Revised Code;	1543
(2) A tax levied under division (Y) of section 5705.19 of the	1544
Revised Code for providing or maintaining senior citizens services	1545
or facilities;	1546
(3) A tax levied under section 5705.22 of the Revised Code	1547
for county hospitals;	1548
(4) A tax levied by a joint-county district or by a county	1549
under section 5705.19, 5705.191, or 5705.221 of the Revised Code	1550
for alcohol, drug addiction, and mental health services or	1551
facilities;	1552
(5) A tax levied under section 5705.23 of the Revised Code	1553
for library purposes;	1554
(6) A tax levied under section 5705.24 of the Revised Code	1555
for the support of children services and the placement and care of	1556
children;	1557
(7) A tax levied under division (Z) of section 5705.19 of the	1558
Revised Code for the provision and maintenance of zoological park	1559
services and facilities under section 307.76 of the Revised Code;	1560
(8) A tax levied under section 511.27 or division (H) of	1561
section 5705.19 of the Revised Code for the support of township	1562
park districts <u>Any tax levied by a township other than a tax</u>	1563
<u>imposed to pay for current expenses or for general permanent</u>	1564
<u>improvements;</u>	1565
(9) A tax levied under division (A), (F), or (H) of section	1566
5705.19 of the Revised Code for parks and recreational purposes of	1567

a joint recreation district organized pursuant to division (B) of 1568
section 755.14 of the Revised Code; 1569

(10) A tax levied under section 1545.20 or 1545.21 of the 1570
Revised Code for park district purposes; 1571

(11) A tax levied under section 5705.191 of the Revised Code 1572
for the purpose of making appropriations for public assistance; 1573
human or social services; public relief; public welfare; public 1574
health and hospitalization; and support of general hospitals; 1575

(12) A tax levied under section 3709.29 of the Revised Code 1576
for a general health district program. 1577

(G) An exemption from taxation granted under this section 1578
commences with the tax year specified in the ordinance so long as 1579
the year specified in the ordinance commences after the effective 1580
date of the ordinance. If the ordinance specifies a year 1581
commencing before the effective date of the resolution or 1582
specifies no year whatsoever, the exemption commences with the tax 1583
year in which an exempted improvement first appears on the tax 1584
list and duplicate of real and public utility property and that 1585
commences after the effective date of the ordinance. Except as 1586
otherwise provided in this division, the exemption ends on the 1587
date specified in the ordinance as the date the improvement ceases 1588
to be a public purpose or the incentive district expires, or ends 1589
on the date on which the public infrastructure improvements and 1590
housing renovations are paid in full from the municipal public 1591
improvement tax increment equivalent fund established under 1592
division (A) of section 5709.43 of the Revised Code, whichever 1593
occurs first. The exemption of an improvement with respect to a 1594
parcel or within an incentive district may end on a later date, as 1595
specified in the ordinance, if the legislative authority and the 1596
board of education of the city, local, or exempted village school 1597
district within which the parcel or district is located have 1598
entered into a compensation agreement under section 5709.82 of the 1599

Revised Code with respect to the improvement, and the board of 1600
education has approved the term of the exemption under division 1601
(D)(2) of this section, but in no case shall the improvement be 1602
exempted from taxation for more than thirty years. Exemptions 1603
shall be claimed and allowed in the same manner as in the case of 1604
other real property exemptions. If an exemption status changes 1605
during a year, the procedure for the apportionment of the taxes 1606
for that year is the same as in the case of other changes in tax 1607
exemption status during the year. 1608

(H) Additional municipal financing of public infrastructure 1609
improvements and housing renovations may be provided by any 1610
methods that the municipal corporation may otherwise use for 1611
financing such improvements or renovations. If the municipal 1612
corporation issues bonds or notes to finance the public 1613
infrastructure improvements and housing renovations and pledges 1614
money from the municipal public improvement tax increment 1615
equivalent fund to pay the interest on and principal of the bonds 1616
or notes, the bonds or notes are not subject to Chapter 133. of 1617
the Revised Code. 1618

(I) The municipal corporation, not later than fifteen days 1619
after the adoption of an ordinance under this section, shall 1620
submit to the director of development a copy of the ordinance. On 1621
or before the thirty-first day of March of each year, the 1622
municipal corporation shall submit a status report to the director 1623
of development. The report shall indicate, in the manner 1624
prescribed by the director, the progress of the project during 1625
each year that an exemption remains in effect, including a summary 1626
of the receipts from service payments in lieu of taxes; 1627
expenditures of money from the funds created under section 5709.43 1628
of the Revised Code; a description of the public infrastructure 1629
improvements and housing renovations financed with such 1630
expenditures; and a quantitative summary of changes in employment 1631

and private investment resulting from each project. 1632

(J) Nothing in this section shall be construed to prohibit a 1633
legislative authority from declaring to be a public purpose 1634
improvements with respect to more than one parcel. 1635

Sec. 5709.41. (A) As used in this section: 1636

(1) "Business day" means a day of the week excluding 1637
Saturday, Sunday, and a legal holiday as defined under section 1638
1.14 of the Revised Code. 1639

(2) "Improvement" means the increase in assessed value of any 1640
parcel of property subsequent to the acquisition of the parcel by 1641
a municipal corporation engaged in urban redevelopment. 1642

(B) The legislative authority of a municipal corporation, by 1643
ordinance, may declare to be a public purpose any improvement to a 1644
parcel of real property if both of the following apply: 1645

(1) The municipal corporation held fee title to the parcel 1646
prior to the adoption of the ordinance; 1647

(2) The parcel is leased, or the fee of the parcel is 1648
conveyed, to any person either before or after adoption of the 1649
ordinance. 1650

Improvements used or to be used for residential purposes may 1651
be declared a public purpose under this section only if the parcel 1652
is located in a blighted area of an impacted city as those terms 1653
are defined in section 1728.01 of the Revised Code. 1654

(C) Except as otherwise provided in division (C)(1), (2), or 1655
(3) of this section, not more than seventy-five per cent of an 1656
improvement thus declared to be a public purpose may be exempted 1657
from real property taxation. The ordinance shall specify the 1658
percentage of the improvement to be exempted from taxation. 1659

(1) If the ordinance declaring improvements to a parcel to be 1660

a public purpose specifies that payments in lieu of taxes provided 1661
for in section 5709.42 of the Revised Code shall be paid to the 1662
city, local, or exempted village school district in which the 1663
parcel is located in the amount of the taxes that would have been 1664
payable to the school district if the improvements had not been 1665
exempted from taxation, the percentage of the improvement that may 1666
be exempted from taxation may exceed seventy-five per cent, and 1667
the exemption may be granted for up to thirty years, without the 1668
approval of the board of education as otherwise required under 1669
division (C)(2) of this section. 1670

(2) Improvements may be exempted from taxation for up to ten 1671
years or, with the approval of the board of education of the city, 1672
local, or exempted village school district within the territory of 1673
which the improvements are or will be located, for up to thirty 1674
years. The percentage of the improvement exempted from taxation 1675
may, with such approval, exceed seventy-five per cent, but shall 1676
not exceed one hundred per cent. Not later than forty-five 1677
business days prior to adopting an ordinance under this section, 1678
the legislative authority shall deliver to the board of education 1679
a notice stating its intent to declare improvements to be a public 1680
purpose under this section. The notice shall describe the parcel 1681
and the improvements, provide an estimate of the true value in 1682
money of the improvements, specify the period for which the 1683
improvements would be exempted from taxation and the percentage of 1684
the improvements that would be exempted, and indicate the date on 1685
which the legislative authority intends to adopt the ordinance. 1686
The board of education, by resolution adopted by a majority of the 1687
board, may approve the exemption for the period or for the 1688
exemption percentage specified in the notice, may disapprove the 1689
exemption for the number of years in excess of ten, may disapprove 1690
the exemption for the percentage of the improvements to be 1691
exempted in excess of seventy-five per cent, or both, or may 1692
approve the exemption on the condition that the legislative 1693

authority and the board negotiate an agreement providing for 1694
compensation to the school district equal in value to a percentage 1695
of the amount of taxes exempted in the eleventh and subsequent 1696
years of the exemption period, or, in the case of exemption 1697
percentages in excess of seventy-five per cent, compensation equal 1698
in value to a percentage of the taxes that would be payable on the 1699
portion of the improvement in excess of seventy-five per cent were 1700
that portion to be subject to taxation. The board of education 1701
shall certify its resolution to the legislative authority not 1702
later than fourteen days prior to the date the legislative 1703
authority intends to adopt the ordinance as indicated in the 1704
notice. If the board of education approves the exemption on the 1705
condition that a compensation agreement be negotiated, the board 1706
in its resolution shall propose a compensation percentage. If the 1707
board of education and the legislative authority negotiate a 1708
mutually acceptable compensation agreement, the ordinance may 1709
declare the improvements a public purpose for the number of years 1710
specified in the ordinance or, in the case of exemption 1711
percentages in excess of seventy-five per cent, for the exemption 1712
percentage specified in the ordinance. In either case, if the 1713
board and the legislative authority fail to negotiate a mutually 1714
acceptable compensation agreement, the ordinance may declare the 1715
improvements a public purpose for not more than ten years, but 1716
shall not exempt more than seventy-five per cent of the 1717
improvements from taxation. If the board fails to certify a 1718
resolution to the legislative authority within the time prescribed 1719
by this division, the legislative authority thereupon may adopt 1720
the ordinance and may declare the improvements a public purpose 1721
for up to thirty years. The legislative authority may adopt the 1722
ordinance at any time after the board of education certifies its 1723
resolution approving the exemption to the legislative authority, 1724
or, if the board approves the exemption on the condition that a 1725
mutually acceptable compensation agreement be negotiated, at any 1726

time after the compensation agreement is agreed to by the board 1727
and the legislative authority. 1728

(3) If a board of education has adopted a resolution waiving 1729
its right to approve exemptions from taxation and the resolution 1730
remains in effect, approval of exemptions by the board is not 1731
required under this division. If a board of education has adopted 1732
a resolution allowing a legislative authority to deliver the 1733
notice required under this division fewer than forty-five business 1734
days prior to the legislative authority's adoption of the 1735
ordinance, the legislative authority shall deliver the notice to 1736
the board not later than the number of days prior to such adoption 1737
as prescribed by the board in its resolution. If a board of 1738
education adopts a resolution waiving its right to approve 1739
exemptions or shortening the notification period, the board shall 1740
certify a copy of the resolution to the legislative authority. If 1741
the board of education rescinds such a resolution, it shall 1742
certify notice of the rescission to the legislative authority. 1743

(4) If the legislative authority is not required by division 1744
(C)(1), (2), or (3) of this section to notify the board of 1745
education of the legislative authority's intent to declare 1746
improvements to be a public purpose, the legislative authority 1747
shall comply with the notice requirements imposed under section 1748
5709.83 of the Revised Code, unless the board has adopted a 1749
resolution under that section waiving its right to receive such a 1750
notice. 1751

(D) No legislative authority may grant an exemption under 1752
this section with respect to property in territory annexed to the 1753
municipal corporation pursuant to section 709.023 of the Revised 1754
Code unless the board of township trustees consents to the 1755
exemption or the legislative authority agrees to reimburse the 1756
township for any revenue lost or forgone because of the exemption. 1757

(E) The exemption commences on the effective date of the 1758

ordinance and ends on the date specified in the ordinance as the 1759
date the improvement ceases to be a public purpose. The exemption 1760
shall be claimed and allowed in the same or a similar manner as in 1761
the case of other real property exemptions. If an exemption status 1762
changes during a tax year, the procedure for the apportionment of 1763
the taxes for that year is the same as in the case of other 1764
changes in tax exemption status during the year. 1765

~~(E)~~(F) A municipal corporation, not later than fifteen days 1766
after the adoption of an ordinance granting a tax exemption under 1767
this section, shall submit to the director of development a copy 1768
of the ordinance. On or before the thirty-first day of March each 1769
year, the municipal corporation shall submit a status report to 1770
the director of development outlining the progress of the project 1771
during each year that the exemption remains in effect. 1772

Sec. 5709.62. (A) In any municipal corporation that is 1773
defined by the United States office of management and budget as a 1774
principal city of a metropolitan statistical area, the legislative 1775
authority of the municipal corporation may designate one or more 1776
areas within its municipal corporation as proposed enterprise 1777
zones. Upon designating an area, the legislative authority shall 1778
petition the director of development for certification of the area 1779
as having the characteristics set forth in division (A)(1) of 1780
section 5709.61 of the Revised Code as amended by Substitute 1781
Senate Bill No. 19 of the 120th general assembly. Except as 1782
otherwise provided in division (E) of this section, on and after 1783
July 1, 1994, legislative authorities shall not enter into 1784
agreements under this section unless the legislative authority has 1785
petitioned the director and the director has certified the zone 1786
under this section as amended by that act; however, all agreements 1787
entered into under this section as it existed prior to July 1, 1788
1994, and the incentives granted under those agreements shall 1789
remain in effect for the period agreed to under those agreements. 1790

Within sixty days after receiving such a petition, the director 1791
shall determine whether the area has the characteristics set forth 1792
in division (A)(1) of section 5709.61 of the Revised Code, and 1793
shall forward the findings to the legislative authority of the 1794
municipal corporation. If the director certifies the area as 1795
having those characteristics, and thereby certifies it as a zone, 1796
the legislative authority may enter into an agreement with an 1797
enterprise under division (C) of this section. 1798

(B) Any enterprise that wishes to enter into an agreement 1799
with a municipal corporation under division (C) of this section 1800
shall submit a proposal to the legislative authority of the 1801
municipal corporation on a form prescribed by the director of 1802
development, together with the application fee established under 1803
section 5709.68 of the Revised Code. The form shall require the 1804
following information: 1805

(1) An estimate of the number of new employees whom the 1806
enterprise intends to hire, or of the number of employees whom the 1807
enterprise intends to retain, within the zone at a facility that 1808
is a project site, and an estimate of the amount of payroll of the 1809
enterprise attributable to these employees; 1810

(2) An estimate of the amount to be invested by the 1811
enterprise to establish, expand, renovate, or occupy a facility, 1812
including investment in new buildings, additions or improvements 1813
to existing buildings, machinery, equipment, furniture, fixtures, 1814
and inventory; 1815

(3) A listing of the enterprise's current investment, if any, 1816
in a facility as of the date of the proposal's submission. 1817

The enterprise shall review and update the listings required 1818
under this division to reflect material changes, and any agreement 1819
entered into under division (C) of this section shall set forth 1820
final estimates and listings as of the time the agreement is 1821

entered into. The legislative authority may, on a separate form 1822
and at any time, require any additional information necessary to 1823
determine whether an enterprise is in compliance with an agreement 1824
and to collect the information required to be reported under 1825
section 5709.68 of the Revised Code. 1826

(C) Upon receipt and investigation of a proposal under 1827
division (B) of this section, if the legislative authority finds 1828
that the enterprise submitting the proposal is qualified by 1829
financial responsibility and business experience to create and 1830
preserve employment opportunities in the zone and improve the 1831
economic climate of the municipal corporation, the legislative 1832
authority, on or before October 15, 2011, may do one of the 1833
following: 1834

(1) Enter into an agreement with the enterprise under which 1835
the enterprise agrees to establish, expand, renovate, or occupy a 1836
facility and hire new employees, or preserve employment 1837
opportunities for existing employees, in return for one or more of 1838
the following incentives: 1839

(a) Exemption for a specified number of years, not to exceed 1840
fifteen, of a specified portion, up to seventy-five per cent, of 1841
the assessed value of tangible personal property first used in 1842
business at the project site as a result of the agreement. If an 1843
exemption for inventory is specifically granted in the agreement 1844
pursuant to this division, the exemption applies to inventory 1845
required to be listed pursuant to sections 5711.15 and 5711.16 of 1846
the Revised Code, except that, in the instance of an expansion or 1847
other situations in which an enterprise was in business at the 1848
facility prior to the establishment of the zone, the inventory 1849
that is exempt is that amount or value of inventory in excess of 1850
the amount or value of inventory required to be listed in the 1851
personal property tax return of the enterprise in the return for 1852
the tax year in which the agreement is entered into. 1853

(b) Exemption for a specified number of years, not to exceed 1854
fifteen, of a specified portion, up to seventy-five per cent, of 1855
the increase in the assessed valuation of real property 1856
constituting the project site subsequent to formal approval of the 1857
agreement by the legislative authority; 1858

(c) Provision for a specified number of years, not to exceed 1859
fifteen, of any optional services or assistance that the municipal 1860
corporation is authorized to provide with regard to the project 1861
site. 1862

(2) Enter into an agreement under which the enterprise agrees 1863
to remediate an environmentally contaminated facility, to spend an 1864
amount equal to at least two hundred fifty per cent of the true 1865
value in money of the real property of the facility prior to 1866
remediation as determined for the purposes of property taxation to 1867
establish, expand, renovate, or occupy the remediated facility, 1868
and to hire new employees or preserve employment opportunities for 1869
existing employees at the remediated facility, in return for one 1870
or more of the following incentives: 1871

(a) Exemption for a specified number of years, not to exceed 1872
fifteen, of a specified portion, not to exceed fifty per cent, of 1873
the assessed valuation of the real property of the facility prior 1874
to remediation; 1875

(b) Exemption for a specified number of years, not to exceed 1876
fifteen, of a specified portion, not to exceed one hundred per 1877
cent, of the increase in the assessed valuation of the real 1878
property of the facility during or after remediation; 1879

(c) The incentive under division (C)(1)(a) of this section, 1880
except that the percentage of the assessed value of such property 1881
exempted from taxation shall not exceed one hundred per cent; 1882

(d) The incentive under division (C)(1)(c) of this section. 1883

(3) Enter into an agreement with an enterprise that plans to 1884

purchase and operate a large manufacturing facility that has 1885
ceased operation or announced its intention to cease operation, in 1886
return for exemption for a specified number of years, not to 1887
exceed fifteen, of a specified portion, up to one hundred per 1888
cent, of the assessed value of tangible personal property used in 1889
business at the project site as a result of the agreement, or of 1890
the assessed valuation of real property constituting the project 1891
site, or both. 1892

(D)(1) Notwithstanding divisions (C)(1)(a) and (b) of this 1893
section, the portion of the assessed value of tangible personal 1894
property or of the increase in the assessed valuation of real 1895
property exempted from taxation under those divisions may exceed 1896
seventy-five per cent in any year for which that portion is 1897
exempted if the average percentage exempted for all years in which 1898
the agreement is in effect does not exceed sixty per cent, or if 1899
the board of education of the city, local, or exempted village 1900
school district within the territory of which the property is or 1901
will be located approves a percentage in excess of seventy-five 1902
per cent. 1903

(2) Notwithstanding any provision of the Revised Code to the 1904
contrary, the exemptions described in divisions (C)(1)(a), (b), 1905
and (c), (C)(2)(a), (b), and (c), and (C)(3) of this section may 1906
be for up to fifteen years if the board of education of the city, 1907
local, or exempted village school district within the territory of 1908
which the property is or will be located approves a number of 1909
years in excess of ten. 1910

(3) For the purpose of obtaining the approval of a city, 1911
local, or exempted village school district under division (D)(1) 1912
or (2) of this section, the legislative authority shall deliver to 1913
the board of education a notice not later than forty-five days 1914
prior to approving the agreement, excluding Saturdays, Sundays, 1915
and legal holidays as defined in section 1.14 of the Revised Code. 1916

The notice shall state the percentage to be exempted, an estimate 1917
of the true value of the property to be exempted, and the number 1918
of years the property is to be exempted. The board of education, 1919
by resolution adopted by a majority of the board, shall approve or 1920
disapprove the agreement and certify a copy of the resolution to 1921
the legislative authority not later than fourteen days prior to 1922
the date stipulated by the legislative authority as the date upon 1923
which approval of the agreement is to be formally considered by 1924
the legislative authority. The board of education may include in 1925
the resolution conditions under which the board would approve the 1926
agreement, including the execution of an agreement to compensate 1927
the school district under division (B) of section 5709.82 of the 1928
Revised Code. The legislative authority may approve the agreement 1929
at any time after the board of education certifies its resolution 1930
approving the agreement to the legislative authority, or, if the 1931
board approves the agreement conditionally, at any time after the 1932
conditions are agreed to by the board and the legislative 1933
authority. 1934

If a board of education has adopted a resolution waiving its 1935
right to approve agreements and the resolution remains in effect, 1936
approval of an agreement by the board is not required under this 1937
division. If a board of education has adopted a resolution 1938
allowing a legislative authority to deliver the notice required 1939
under this division fewer than forty-five business days prior to 1940
the legislative authority's approval of the agreement, the 1941
legislative authority shall deliver the notice to the board not 1942
later than the number of days prior to such approval as prescribed 1943
by the board in its resolution. If a board of education adopts a 1944
resolution waiving its right to approve agreements or shortening 1945
the notification period, the board shall certify a copy of the 1946
resolution to the legislative authority. If the board of education 1947
rescinds such a resolution, it shall certify notice of the 1948
rescission to the legislative authority. 1949

(4) The legislative authority shall comply with section 1950
5709.83 of the Revised Code unless the board of education has 1951
adopted a resolution under that section waiving its right to 1952
receive such notice. 1953

(5) No legislative authority may grant an exemption under 1954
this section with respect to property in territory annexed to the 1955
municipal corporation pursuant to section 709.023 of the Revised 1956
Code unless the board of township trustees consents to the 1957
exemption or the legislative authority agrees to reimburse the 1958
township for any revenue lost or forgone because of the exemption. 1959

(E) This division applies to zones certified by the director 1960
of development under this section prior to July 22, 1994. 1961

On or before October 15, 2011, the legislative authority that 1962
designated a zone to which this division applies may enter into an 1963
agreement with an enterprise if the legislative authority finds 1964
that the enterprise satisfies one of the criteria described in 1965
divisions (E)(1) to (5) of this section: 1966

(1) The enterprise currently has no operations in this state 1967
and, subject to approval of the agreement, intends to establish 1968
operations in the zone; 1969

(2) The enterprise currently has operations in this state 1970
and, subject to approval of the agreement, intends to establish 1971
operations at a new location in the zone that would not result in 1972
a reduction in the number of employee positions at any of the 1973
enterprise's other locations in this state; 1974

(3) The enterprise, subject to approval of the agreement, 1975
intends to relocate operations, currently located in another 1976
state, to the zone; 1977

(4) The enterprise, subject to approval of the agreement, 1978
intends to expand operations at an existing site in the zone that 1979
the enterprise currently operates; 1980

(5) The enterprise, subject to approval of the agreement, 1981
intends to relocate operations, currently located in this state, 1982
to the zone, and the director of development has issued a waiver 1983
for the enterprise under division (B) of section 5709.633 of the 1984
Revised Code. 1985

The agreement shall require the enterprise to agree to 1986
establish, expand, renovate, or occupy a facility in the zone and 1987
hire new employees, or preserve employment opportunities for 1988
existing employees, in return for one or more of the incentives 1989
described in division (C) of this section. 1990

(F) All agreements entered into under this section shall be 1991
in the form prescribed under section 5709.631 of the Revised Code. 1992
After an agreement is entered into under this section, if the 1993
legislative authority revokes its designation of a zone, or if the 1994
director of development revokes a zone's certification, any 1995
entitlements granted under the agreement shall continue for the 1996
number of years specified in the agreement. 1997

(G) Except as otherwise provided in this division, an 1998
agreement entered into under this section shall require that the 1999
enterprise pay an annual fee equal to the greater of one per cent 2000
of the dollar value of incentives offered under the agreement or 2001
five hundred dollars; provided, however, that if the value of the 2002
incentives exceeds two hundred fifty thousand dollars, the fee 2003
shall not exceed two thousand five hundred dollars. The fee shall 2004
be payable to the legislative authority once per year for each 2005
year the agreement is effective on the days and in the form 2006
specified in the agreement. Fees paid shall be deposited in a 2007
special fund created for such purpose by the legislative authority 2008
and shall be used by the legislative authority exclusively for the 2009
purpose of complying with section 5709.68 of the Revised Code and 2010
by the tax incentive review council created under section 5709.85 2011
of the Revised Code exclusively for the purposes of performing the 2012

duties prescribed under that section. The legislative authority 2013
may waive or reduce the amount of the fee charged against an 2014
enterprise, but such a waiver or reduction does not affect the 2015
obligations of the legislative authority or the tax incentive 2016
review council to comply with section 5709.68 or 5709.85 of the 2017
Revised Code. 2018

(H) When an agreement is entered into pursuant to this 2019
section, the legislative authority authorizing the agreement shall 2020
forward a copy of the agreement to the director of development and 2021
to the tax commissioner within fifteen days after the agreement is 2022
entered into. If any agreement includes terms not provided for in 2023
section 5709.631 of the Revised Code affecting the revenue of a 2024
city, local, or exempted village school district or causing 2025
revenue to be forgone by the district, including any compensation 2026
to be paid to the school district pursuant to section 5709.82 of 2027
the Revised Code, those terms also shall be forwarded in writing 2028
to the director of development along with the copy of the 2029
agreement forwarded under this division. 2030

(I) After an agreement is entered into, the enterprise shall 2031
file with each personal property tax return required to be filed, 2032
or annual report required to be filed under section 5727.08 of the 2033
Revised Code, while the agreement is in effect, an informational 2034
return, on a form prescribed by the tax commissioner for that 2035
purpose, setting forth separately the property, and related costs 2036
and values, exempted from taxation under the agreement. 2037

(J) Enterprises may agree to give preference to residents of 2038
the zone within which the agreement applies relative to residents 2039
of this state who do not reside in the zone when hiring new 2040
employees under the agreement. 2041

(K) An agreement entered into under this section may include 2042
a provision requiring the enterprise to create one or more 2043
temporary internship positions for students enrolled in a course 2044

of study at a school or other educational institution in the 2045
vicinity, and to create a scholarship or provide another form of 2046
educational financial assistance for students holding such a 2047
position in exchange for the student's commitment to work for the 2048
enterprise at the completion of the internship. 2049

(L) The tax commissioner's authority in determining the 2050
accuracy of any exemption granted by an agreement entered into 2051
under this section is limited to divisions (C)(1)(a) and (b), 2052
(C)(2)(a), (b), and (c), (C)(3), (D), and (I) of this section and 2053
divisions (B)(1) to (10) of section 5709.631 of the Revised Code 2054
and, as authorized by law, to enforcing any modification to, or 2055
revocation of, that agreement by the legislative authority of a 2056
municipal corporation or the director of development. 2057

Sec. 5709.632. (A)(1) The legislative authority of a 2058
municipal corporation defined by the United States office of 2059
management and budget as a principal city of a metropolitan 2060
statistical area may, in the manner set forth in section 5709.62 2061
of the Revised Code, designate one or more areas in the municipal 2062
corporation as a proposed enterprise zone. 2063

(2) With the consent of the legislative authority of each 2064
affected municipal corporation or of a board of township trustees, 2065
a board of county commissioners may, in the manner set forth in 2066
section 5709.62 of the Revised Code, designate one or more areas 2067
in one or more municipal corporations or in unincorporated areas 2068
of the county as proposed urban jobs and enterprise zones, except 2069
that a board of county commissioners may designate no more than 2070
one area within a township, or within adjacent townships, as a 2071
proposed urban jobs and enterprise zone. 2072

(3) The legislative authority or board of county 2073
commissioners may petition the director of development for 2074
certification of the area as having the characteristics set forth 2075

in division (A)(3) of section 5709.61 of the Revised Code. Within 2076
sixty days after receiving such a petition, the director shall 2077
determine whether the area has the characteristics set forth in 2078
that division and forward the findings to the legislative 2079
authority or board of county commissioners. If the director 2080
certifies the area as having those characteristics and thereby 2081
certifies it as a zone, the legislative authority or board may 2082
enter into agreements with enterprises under division (B) of this 2083
section. Any enterprise wishing to enter into an agreement with a 2084
legislative authority or board of county commissioners under this 2085
section and satisfying one of the criteria described in divisions 2086
(B)(1) to (5) of this section shall submit a proposal to the 2087
legislative authority or board on the form prescribed under 2088
division (B) of section 5709.62 of the Revised Code and shall 2089
review and update the estimates and listings required by the form 2090
in the manner required under that division. The legislative 2091
authority or board may, on a separate form and at any time, 2092
require any additional information necessary to determine whether 2093
an enterprise is in compliance with an agreement and to collect 2094
the information required to be reported under section 5709.68 of 2095
the Revised Code. 2096

(B) Prior to entering into an agreement with an enterprise, 2097
the legislative authority or board of county commissioners shall 2098
determine whether the enterprise submitting the proposal is 2099
qualified by financial responsibility and business experience to 2100
create and preserve employment opportunities in the zone and to 2101
improve the economic climate of the municipal corporation or 2102
municipal corporations or the unincorporated areas in which the 2103
zone is located and to which the proposal applies, and whether the 2104
enterprise satisfies one of the following criteria: 2105

(1) The enterprise currently has no operations in this state 2106
and, subject to approval of the agreement, intends to establish 2107

operations in the zone; 2108

(2) The enterprise currently has operations in this state 2109
and, subject to approval of the agreement, intends to establish 2110
operations at a new location in the zone that would not result in 2111
a reduction in the number of employee positions at any of the 2112
enterprise's other locations in this state; 2113

(3) The enterprise, subject to approval of the agreement, 2114
intends to relocate operations, currently located in another 2115
state, to the zone; 2116

(4) The enterprise, subject to approval of the agreement, 2117
intends to expand operations at an existing site in the zone that 2118
the enterprise currently operates; 2119

(5) The enterprise, subject to approval of the agreement, 2120
intends to relocate operations, currently located in this state, 2121
to the zone, and the director of development has issued a waiver 2122
for the enterprise under division (B) of section 5709.633 of the 2123
Revised Code. 2124

(C) If the legislative authority or board determines that the 2125
enterprise is so qualified and satisfies one of the criteria 2126
described in divisions (B)(1) to (5) of this section, the 2127
legislative authority or board may, after complying with section 2128
5709.83 of the Revised Code and on or before October 15, 2011, 2129
and, in the case of a board of commissioners, with the consent of 2130
the legislative authority of each affected municipal corporation 2131
or of the board of township trustees, enter into an agreement with 2132
the enterprise under which the enterprise agrees to establish, 2133
expand, renovate, or occupy a facility in the zone and hire new 2134
employees, or preserve employment opportunities for existing 2135
employees, in return for the following incentives: 2136

(1) When the facility is located in a municipal corporation, 2137
a legislative authority or board of commissioners may enter into 2138

an agreement for one or more of the incentives provided in 2139
division (C) of section 5709.62 of the Revised Code, subject to 2140
division (D) of that section. No legislative authority may grant 2141
an exemption under this division with respect to property in 2142
territory annexed to the municipal corporation pursuant to section 2143
709.023 of the Revised Code unless the board of township trustees 2144
consents to the exemption or the legislative authority agrees to 2145
reimburse the township for any revenue lost or forgone because of 2146
the exemption. 2147

(2) When the facility is located in an unincorporated area, a 2148
board of commissioners may enter into an agreement for one or more 2149
of the incentives provided in divisions (B)(1)(b), (B)(2), and 2150
(B)(3) of section 5709.63 of the Revised Code, subject to division 2151
(C) of that section. 2152

(D) All agreements entered into under this section shall be 2153
in the form prescribed under section 5709.631 of the Revised Code. 2154
After an agreement under this section is entered into, if the 2155
legislative authority or board of county commissioners revokes its 2156
designation of the zone, or if the director of development revokes 2157
the zone's certification, any entitlements granted under the 2158
agreement shall continue for the number of years specified in the 2159
agreement. 2160

(E) Except as otherwise provided in this division, an 2161
agreement entered into under this section shall require that the 2162
enterprise pay an annual fee equal to the greater of one per cent 2163
of the dollar value of incentives offered under the agreement or 2164
five hundred dollars; provided, however, that if the value of the 2165
incentives exceeds two hundred fifty thousand dollars, the fee 2166
shall not exceed two thousand five hundred dollars. The fee shall 2167
be payable to the legislative authority or board of commissioners 2168
once per year for each year the agreement is effective on the days 2169
and in the form specified in the agreement. Fees paid shall be 2170

deposited in a special fund created for such purpose by the 2171
legislative authority or board and shall be used by the 2172
legislative authority or board exclusively for the purpose of 2173
complying with section 5709.68 of the Revised Code and by the tax 2174
incentive review council created under section 5709.85 of the 2175
Revised Code exclusively for the purposes of performing the duties 2176
prescribed under that section. The legislative authority or board 2177
may waive or reduce the amount of the fee charged against an 2178
enterprise, but such waiver or reduction does not affect the 2179
obligations of the legislative authority or board or the tax 2180
incentive review council to comply with section 5709.68 or 5709.85 2181
of the Revised Code, respectively. 2182

(F) With the approval of the legislative authority of a 2183
municipal corporation or the board of township trustees of a 2184
township in which a zone is designated under division (A)(2) of 2185
this section, the board of county commissioners may delegate to 2186
that legislative authority or board any powers and duties of the 2187
board to negotiate and administer agreements with regard to that 2188
zone under this section. 2189

(G) When an agreement is entered into pursuant to this 2190
section, the legislative authority or board of commissioners 2191
authorizing the agreement shall forward a copy of the agreement to 2192
the director of development and to the tax commissioner within 2193
fifteen days after the agreement is entered into. If any agreement 2194
includes terms not provided for in section 5709.631 of the Revised 2195
Code affecting the revenue of a city, local, or exempted village 2196
school district or causing revenue to be forgone by the district, 2197
including any compensation to be paid to the school district 2198
pursuant to section 5709.82 of the Revised Code, those terms also 2199
shall be forwarded in writing to the director of development along 2200
with the copy of the agreement forwarded under this division. 2201

(H) After an agreement is entered into, the enterprise shall 2202

file with each personal property tax return required to be filed 2203
while the agreement is in effect, an informational return, on a 2204
form prescribed by the tax commissioner for that purpose, setting 2205
forth separately the property, and related costs and values, 2206
exempted from taxation under the agreement. 2207

(I) An agreement entered into under this section may include 2208
a provision requiring the enterprise to create one or more 2209
temporary internship positions for students enrolled in a course 2210
of study at a school or other educational institution in the 2211
vicinity, and to create a scholarship or provide another form of 2212
educational financial assistance for students holding such a 2213
position in exchange for the student's commitment to work for the 2214
enterprise at the completion of the internship. 2215

Sec. 5709.78. (A) A board of county commissioners may, by 2216
resolution, declare improvements to certain parcels of real 2217
property located in the unincorporated territory of the county to 2218
be a public purpose. Except with the approval under division (C) 2219
of this section of the board of education of each city, local, or 2220
exempted village school district within which the improvements are 2221
located, not more than seventy-five per cent of an improvement 2222
thus declared to be a public purpose may be exempted from real 2223
property taxation, for a period of not more than ten years. The 2224
resolution shall specify the percentage of the improvement to be 2225
exempted and the life of the exemption. 2226

A resolution adopted under this division shall designate the 2227
specific public infrastructure improvements made, to be made, or 2228
in the process of being made by the county that directly benefit, 2229
or that once made will directly benefit, the parcels for which 2230
improvements are declared to be a public purpose. The service 2231
payments provided for in section 5709.79 of the Revised Code shall 2232
be used to finance the public infrastructure improvements 2233

designated in the resolution, or as provided in section 5709.80 of 2234
the Revised Code. 2235

(B)(1) A board of county commissioners may adopt a resolution 2236
creating an incentive district and declaring improvements to 2237
parcels within the district to be a public purpose and, except as 2238
provided in division (E) of this section, exempt from taxation as 2239
provided in this section, but no board of county commissioners of 2240
a county that has a population that exceeds twenty-five thousand, 2241
as shown by the most recent federal decennial census, shall adopt 2242
a resolution that creates an incentive district if the sum of the 2243
taxable value of real property in the proposed district for the 2244
preceding tax year and the taxable value of all real property in 2245
the county that would have been taxable in the preceding year were 2246
it not for the fact that the property was in an existing incentive 2247
district and therefore exempt from taxation exceeds twenty-five 2248
per cent of the taxable value of real property in the county for 2249
the preceding tax year. The district shall be located within the 2250
unincorporated territory of the county and shall not include any 2251
territory that is included within a district created under 2252
division (C) of section 5709.73 of the Revised Code. The 2253
resolution shall delineate the boundary of the district and 2254
specifically identify each parcel within the district. A district 2255
may not include any parcel that is or has been exempted from 2256
taxation under division (A) of this section or that is or has been 2257
within another district created under this division. A resolution 2258
may create more than one such district, and more than one 2259
resolution may be adopted under division (B)(1) of this section. 2260

(2) Not later than thirty days prior to adopting a resolution 2261
under division (B)(1) of this section, if the county intends to 2262
apply for exemptions from taxation under section 5709.911 of the 2263
Revised Code on behalf of owners of real property located within 2264
the proposed incentive district, the board of county commissioners 2265

shall conduct a public hearing on the proposed resolution. Not 2266
later than thirty days prior to the public hearing, the board 2267
shall give notice of the public hearing and the proposed 2268
resolution by first class mail to every real property owner whose 2269
property is located within the boundaries of the proposed 2270
incentive district that is the subject of the proposed resolution. 2271
The board also shall provide the notice by first class mail to the 2272
clerk of each township in which the proposed incentive district 2273
will be located. 2274

(3)(a) A resolution adopted under division (B)(1) of this 2275
section shall specify the life of the incentive district and the 2276
percentage of the improvements to be exempted, shall designate the 2277
public infrastructure improvements made, to be made, or in the 2278
process of being made, that benefit or serve, or, once made, will 2279
benefit or serve parcels in the district. The resolution also 2280
shall identify one or more specific projects being, or to be, 2281
undertaken in the district that place additional demand on the 2282
public infrastructure improvements designated in the resolution. 2283
The project identified may, but need not be, the project under 2284
division (B)(3)(b) of this section that places real property in 2285
use for commercial or industrial purposes. 2286

A resolution adopted under division (B)(1) of this section on 2287
or after ~~the effective date of this amendment~~ March 30, 2006, 2288
shall not designate police or fire equipment as public 2289
infrastructure improvements, and no service payment provided for 2290
in section 5709.79 of the Revised Code and received by the county 2291
under the resolution shall be used for police or fire equipment. 2292

(b) A resolution adopted under division (B)(1) of this 2293
section may authorize the use of service payments provided for in 2294
section 5709.79 of the Revised Code for the purpose of housing 2295
renovations within the incentive district, provided that the 2296
resolution also designates public infrastructure improvements that 2297

benefit or serve the district, and that a project within the 2298
district places real property in use for commercial or industrial 2299
purposes. Service payments may be used to finance or support 2300
loans, deferred loans, and grants to persons for the purpose of 2301
housing renovations within the district. The resolution shall 2302
designate the parcels within the district that are eligible for 2303
housing renovations. The resolution shall state separately the 2304
amount or the percentages of the expected aggregate service 2305
payments that are designated for each public infrastructure 2306
improvement and for the purpose of housing renovations. 2307

(4) Except with the approval of the board of education of 2308
each city, local, or exempted village school district within the 2309
territory of which the incentive district is or will be located, 2310
and subject to division (D) of this section, the life of an 2311
incentive district shall not exceed ten years, and the percentage 2312
of improvements to be exempted shall not exceed seventy-five per 2313
cent. With approval of the board of education, the life of a 2314
district may be not more than thirty years, and the percentage of 2315
improvements to be exempted may be not more than one hundred per 2316
cent. The approval of a board of education shall be obtained in 2317
the manner provided in division (C) of this section. 2318

(C)(1) Improvements with respect to a parcel may be exempted 2319
from taxation under division (A) of this section, and improvements 2320
to parcels within an incentive district may be exempted from 2321
taxation under division (B) of this section, for up to ten years 2322
or, with the approval of the board of education of the city, 2323
local, or exempted village school district within which the parcel 2324
or district is located, for up to thirty years. The percentage of 2325
the improvements exempted from taxation may, with such approval, 2326
exceed seventy-five per cent, but shall not exceed one hundred per 2327
cent. Not later than forty-five business days prior to adopting a 2328
resolution under this section declaring improvements to be a 2329

public purpose that is subject to the approval of a board of 2330
education under this division, the board of county commissioners 2331
shall deliver to the board of education a notice stating its 2332
intent to adopt a resolution making that declaration. The notice 2333
regarding improvements with respect to a parcel under division (A) 2334
of this section shall identify the parcels for which improvements 2335
are to be exempted from taxation, provide an estimate of the true 2336
value in money of the improvements, specify the period for which 2337
the improvements would be exempted from taxation and the 2338
percentage of the improvements that would be exempted, and 2339
indicate the date on which the board of county commissioners 2340
intends to adopt the resolution. The notice regarding improvements 2341
to parcels within an incentive district under division (B) of this 2342
section shall delineate the boundaries of the district, 2343
specifically identify each parcel within the district, identify 2344
each anticipated improvement in the district, provide an estimate 2345
of the true value in money of each such improvement, specify the 2346
life of the district and the percentage of improvements that would 2347
be exempted, and indicate the date on which the board of county 2348
commissioners intends to adopt the resolution. The board of 2349
education, by resolution adopted by a majority of the board, may 2350
approve the exemption for the period or for the exemption 2351
percentage specified in the notice; may disapprove the exemption 2352
for the number of years in excess of ten, may disapprove the 2353
exemption for the percentage of the improvements to be exempted in 2354
excess of seventy-five per cent, or both; or may approve the 2355
exemption on the condition that the board of county commissioners 2356
and the board of education negotiate an agreement providing for 2357
compensation to the school district equal in value to a percentage 2358
of the amount of taxes exempted in the eleventh and subsequent 2359
years of the exemption period or, in the case of exemption 2360
percentages in excess of seventy-five per cent, compensation equal 2361
in value to a percentage of the taxes that would be payable on the 2362

portion of the improvements in excess of seventy-five per cent 2363
were that portion to be subject to taxation, or other mutually 2364
agreeable compensation. 2365

(2) The board of education shall certify its resolution to 2366
the board of county commissioners not later than fourteen days 2367
prior to the date the board of county commissioners intends to 2368
adopt its resolution as indicated in the notice. If the board of 2369
education and the board of county commissioners negotiate a 2370
mutually acceptable compensation agreement, the resolution of the 2371
board of county commissioners may declare the improvements a 2372
public purpose for the number of years specified in that 2373
resolution or, in the case of exemption percentages in excess of 2374
seventy-five per cent, for the exemption percentage specified in 2375
the resolution. In either case, if the board of education and the 2376
board of county commissioners fail to negotiate a mutually 2377
acceptable compensation agreement, the resolution may declare the 2378
improvements a public purpose for not more than ten years, and 2379
shall not exempt more than seventy-five per cent of the 2380
improvements from taxation. If the board of education fails to 2381
certify a resolution to the board of county commissioners within 2382
the time prescribed by this section, the board of county 2383
commissioners thereupon may adopt the resolution and may declare 2384
the improvements a public purpose for up to thirty years or, in 2385
the case of exemption percentages proposed in excess of 2386
seventy-five per cent, for the exemption percentage specified in 2387
the resolution. The board of county commissioners may adopt the 2388
resolution at any time after the board of education certifies its 2389
resolution approving the exemption to the board of county 2390
commissioners, or, if the board of education approves the 2391
exemption on the condition that a mutually acceptable compensation 2392
agreement be negotiated, at any time after the compensation 2393
agreement is agreed to by the board of education and the board of 2394
county commissioners. 2395

(3) If a board of education has adopted a resolution waiving its right to approve exemptions from taxation under this section and the resolution remains in effect, approval of such exemptions by the board of education is not required under division (C) of this section. If a board of education has adopted a resolution allowing a board of county commissioners to deliver the notice required under division (C) of this section fewer than forty-five business days prior to approval of the resolution by the board of county commissioners, the board of county commissioners shall deliver the notice to the board of education not later than the number of days prior to such approval as prescribed by the board of education in its resolution. If a board of education adopts a resolution waiving its right to approve exemptions or shortening the notification period, the board of education shall certify a copy of the resolution to the board of county commissioners. If the board of education rescinds such a resolution, it shall certify notice of the rescission to the board of county commissioners.

(D)(1) If a proposed resolution under division (B)(1) of this section exempts improvements with respect to a parcel within an incentive district for more than ten years, or the percentage of the improvement exempted from taxation exceeds seventy-five per cent, not later than forty-five business days prior to adopting the resolution the board of county commissioners shall deliver to the board of township trustees of any township within which the incentive district is or will be located a notice that states its intent to adopt a resolution creating an incentive district. The notice shall include a copy of the proposed resolution, identify the parcels for which improvements are to be exempted from taxation, provide an estimate of the true value in money of the improvements, specify the period of time for which the improvements would be exempted from taxation, specify the percentage of the improvements that would be exempted from

taxation, and indicate the date on which the board intends to 2429
adopt the resolution. 2430

(2) The board of township trustees, by resolution adopted by 2431
a majority of the board, may object to the exemption for the 2432
number of years in excess of ten, may object to the exemption for 2433
the percentage of the improvement to be exempted in excess of 2434
seventy-five per cent, or both. If the board of township trustees 2435
objects, the board of township trustees may negotiate a mutually 2436
acceptable compensation agreement with the board of county 2437
commissioners. In no case shall the compensation provided to the 2438
board of township trustees exceed the property taxes ~~foregone~~ 2439
forgone due to the exemption. If the board of township trustees 2440
objects, and the board of township trustees and the board of 2441
county commissioners fail to negotiate a mutually acceptable 2442
compensation agreement, the resolution adopted under division 2443
(B)(1) of this section shall provide to the board of township 2444
trustees compensation in the eleventh and subsequent years of the 2445
exemption period equal in value to not more than fifty per cent of 2446
the taxes that would be payable to the township or, if the board 2447
of township trustee's objection includes an objection to an 2448
exemption percentage in excess of seventy-five per cent, 2449
compensation equal in value to not more than fifty per cent of the 2450
taxes that would be payable to the township on the portion of the 2451
improvement in excess of seventy-five per cent, were that portion 2452
to be subject to taxation. The board of township trustees shall 2453
certify its resolution to the board of county commissioners not 2454
later than thirty days after receipt of the notice. 2455

(3) If the board of township trustees does not object or 2456
fails to certify a resolution objecting to an exemption within 2457
thirty days after receipt of the notice, the board of county 2458
commissioners may adopt its resolution, and no compensation shall 2459
be provided to the board of township trustees. If the board of 2460

township trustees certifies its resolution objecting to the 2461
commissioners' resolution, the board of county commissioners may 2462
adopt its resolution at any time after a mutually acceptable 2463
compensation agreement is agreed to by the board of county 2464
commissioners and the board of township trustees. If the board of 2465
township trustees certifies a resolution objecting to the 2466
commissioners' resolution, the board of county commissioners may 2467
adopt its resolution at any time after a mutually acceptable 2468
compensation agreement is agreed to by the board of county 2469
commissioners and the board of township trustees, or, if no 2470
compensation agreement is negotiated, at any time after the board 2471
of county commissioners in the proposed resolution to provide 2472
compensation to the board of township trustees of fifty per cent 2473
of the taxes that would be payable to the township in the eleventh 2474
and subsequent years of the exemption period or on the portion of 2475
the improvement in excess of seventy-five per cent, were that 2476
portion to be subject to taxation. 2477

(E) Service payments in lieu of taxes that are attributable 2478
to any amount by which the effective tax rate of either a renewal 2479
levy with an increase or a replacement levy exceeds the effective 2480
tax rate of the levy renewed or replaced, or that are attributable 2481
to an additional levy, for a levy authorized by the voters for any 2482
of the following purposes on or after January 1, 2006, and which 2483
are provided pursuant to a resolution creating an incentive 2484
district under division (B)(1) of this section that is adopted on 2485
or after January 1, 2006, shall be distributed to the appropriate 2486
taxing authority as required under division (D) of section 5709.79 2487
of the Revised Code in an amount equal to the amount of taxes from 2488
that additional levy or from the increase in the effective tax 2489
rate of such renewal or replacement levy that would have been 2490
payable to that taxing authority from the following levies were it 2491
not for the exemption authorized under division (B) of this 2492
section: 2493

(1) A tax levied under division (L) of section 5705.19 or	2494
section 5705.191 of the Revised Code for community mental	2495
retardation and developmental disabilities programs and services	2496
pursuant to Chapter 5126. of the Revised Code;	2497
(2) A tax levied under division (Y) of section 5705.19 of the	2498
Revised Code for providing or maintaining senior citizens services	2499
or facilities;	2500
(3) A tax levied under section 5705.22 of the Revised Code	2501
for county hospitals;	2502
(4) A tax levied by a joint-county district or by a county	2503
under section 5705.19, 5705.191, or 5705.221 of the Revised Code	2504
for alcohol, drug addiction, and mental health services or	2505
facilities;	2506
(5) A tax levied under section 5705.23 of the Revised Code	2507
for library purposes;	2508
(6) A tax levied under section 5705.24 of the Revised Code	2509
for the support of children services and the placement and care of	2510
children;	2511
(7) A tax levied under division (Z) of section 5705.19 of the	2512
Revised Code for the provision and maintenance of zoological park	2513
services and facilities under section 307.76 of the Revised Code;	2514
(8) A tax levied under section 511.27 or division (H) of	2515
section 5705.19 of the Revised Code for the support of township	2516
park districts <u>Any tax levied by a township other than a tax</u>	2517
<u>imposed to pay for current expenses or for general permanent</u>	2518
<u>improvements;</u>	2519
(9) A tax levied under division (A), (F), or (H) of section	2520
5705.19 of the Revised Code for parks and recreational purposes of	2521
a joint recreation district organized pursuant to division (B) of	2522
section 755.14 of the Revised Code;	2523

(10) A tax levied under section 1545.20 or 1545.21 of the Revised Code for park district purposes;	2524 2525
(11) A tax levied under section 5705.191 of the Revised Code for the purpose of making appropriations for public assistance; human or social services; public relief; public welfare; public health and hospitalization; and support of general hospitals;	2526 2527 2528 2529
(12) A tax levied under section 3709.29 of the Revised Code for a general health district program.	2530 2531
(F) An exemption from taxation granted under this section commences with the tax year specified in the resolution so long as the year specified in the resolution commences after the effective date of the resolution. If the resolution specifies a year commencing before the effective date of the resolution or specifies no year whatsoever, the exemption commences with the tax year in which an exempted improvement first appears on the tax list and duplicate of real and public utility property and that commences after the effective date of the resolution. Except as otherwise provided in this division, the exemption ends on the date specified in the resolution as the date the improvement ceases to be a public purpose or the incentive district expires, or ends on the date on which the county can no longer require annual service payments in lieu of taxes under section 5709.79 of the Revised Code, whichever occurs first. The exemption of an improvement with respect to a parcel or within an incentive district may end on a later date, as specified in the resolution, if the board of commissioners and the board of education of the city, local, or exempted village school district within which the parcel or district is located have entered into a compensation agreement under section 5709.82 of the Revised Code with respect to the improvement, and the board of education has approved the term of the exemption under division (C)(1) of this section, but in no case shall the improvement be exempted from taxation for	2532 2533 2534 2535 2536 2537 2538 2539 2540 2541 2542 2543 2544 2545 2546 2547 2548 2549 2550 2551 2552 2553 2554 2555

more than thirty years. Exemptions shall be claimed and allowed in 2556
the same or a similar manner as in the case of other real property 2557
exemptions. If an exemption status changes during a tax year, the 2558
procedure for the apportionment of the taxes for that year is the 2559
same as in the case of other changes in tax exemption status 2560
during the year. 2561

(G) If the board of county commissioners is not required by 2562
this section to notify the board of education of the board of 2563
county commissioners' intent to declare improvements to be a 2564
public purpose, the board of county commissioners shall comply 2565
with the notice requirements imposed under section 5709.83 of the 2566
Revised Code before taking formal action to adopt the resolution 2567
making that declaration, unless the board of education has adopted 2568
a resolution under that section waiving its right to receive such 2569
a notice. 2570

(H) The county, not later than fifteen days after the 2571
adoption of a resolution under this section, shall submit to the 2572
director of development a copy of the resolution. On or before the 2573
thirty-first day of March of each year, the county shall submit a 2574
status report to the director of development. The report shall 2575
indicate, in the manner prescribed by the director, the progress 2576
of the project during each year that an exemption remains in 2577
effect, including a summary of the receipts from service payments 2578
in lieu of taxes; expenditures of money from the fund created 2579
under section 5709.80 of the Revised Code; a description of the 2580
public infrastructure improvements and housing renovations 2581
financed with such expenditures; and a quantitative summary of 2582
changes in employment and private investment resulting from each 2583
project. 2584

(I) Nothing in this section shall be construed to prohibit a 2585
board of county commissioners from declaring to be a public 2586
purpose improvements with respect to more than one parcel. 2587

Sec. 5709.88. (A) As used in sections 5709.88 through <u>to</u>	2588
5709.883 of the Revised Code:	2589
(1) "Enterprise," "expand," "renovate," "project," "project site," "position," "full-time employee," "first used in business," and "making retail sales" have the same meanings as in section 5709.61 of the Revised Code.	2590 2591 2592 2593
(2) "Property," "remedy," and "remedial activities" have the same meanings as in section 3746.01 of the Revised Code.	2594 2595
(3) "Facility" means an enterprise's place of business, including land constituting property that is described in a certification under division (B) of section 5709.87 of the Revised Code, and buildings, improvements, fixtures, structures, machinery, equipment, and other materials, except inventory, used in business and situated on such land. "Facility" does not include any portion of an enterprise's place of business used primarily for making retail sales unless the place of business is located in an impacted city as defined in section 1728.01 of the Revised Code.	2596 2597 2598 2599 2600 2601 2602 2603 2604 2605
(4) "New employee" means a full-time employee first employed by an enterprise at a facility that is a project site after the enterprise enters into an agreement under division (D) of this section.	2606 2607 2608 2609
(5) "Remediate" means to make expenditures for remedies or remedial activities equal to at least ten per cent of the true value in money of the land, buildings, improvements, structures, and fixtures constituting a facility as determined for purposes of property taxation immediately prior to formal approval of an agreement under division (D) of this section.	2610 2611 2612 2613 2614 2615
(6) "Occupy" means to make expenditures to alter or repair a vacant facility equal to at least twenty per cent of the market	2616 2617

value of the facility prior to such expenditures, as determined 2618
for the purposes of local property taxation. 2619

(7) "Vacant facility" means a facility that has been vacant 2620
for at least ninety days immediately preceding the date on which 2621
an agreement is entered into under division (D) of this section. 2622

(B) The legislative authority of any county or municipal 2623
corporation within which is located property that is the subject 2624
of a certification under division (B) of section 5709.87 of the 2625
Revised Code may enter into an agreement with an enterprise under 2626
division (D) of this section, provided that the legislative 2627
authority of a county may enter into such agreements with respect 2628
only to property located within the unincorporated territory of 2629
the county. Prior to entering into such an agreement, the 2630
legislative authority shall petition the director of development 2631
for the director's confirmation that the property is the subject 2632
of such a certification, and the director, within thirty days 2633
after receipt of such a petition, shall confirm whether such a 2634
certification has been issued. The petition shall be accompanied 2635
by a description of the property in the form and manner prescribed 2636
by the director. 2637

(C) Any enterprise that wishes to enter into an agreement 2638
with a legislative authority under division (D) of this section 2639
shall submit a proposal to the legislative authority on a form 2640
prescribed by the director of development together with the 2641
application fee established under section 5709.882 of the Revised 2642
Code. The form shall require the following information: 2643

(1) An estimate of the number of new employees whom the 2644
enterprise intends to hire, or of the number of employees whom the 2645
enterprise intends to retain, at a facility that is a project 2646
site, and an estimate of the amount of payroll of the enterprise 2647
attributable to these employees; 2648

(2) An estimate of the amount to be invested by the 2649
enterprise to establish, expand, renovate, or occupy a facility, 2650
including investment in new buildings, additions or improvements 2651
to existing buildings, machinery, equipment, furniture, fixtures, 2652
and inventory; 2653

(3) A listing of the enterprise's current investment, if any, 2654
in a facility as of the date of the proposal's submission. 2655

The enterprise shall review and update the listings required 2656
under this division to reflect material changes, and any agreement 2657
entered into under division (D) of this section shall set forth 2658
final estimates and listings as of the time the agreement is 2659
entered into. The legislative authority, on a separate form and at 2660
any time, may require any additional information necessary to 2661
determine whether an enterprise is in compliance with an agreement 2662
and to collect the information required to be reported under 2663
section 5709.882 of the Revised Code. 2664

(D)(1) Upon receipt and investigation of a proposal under 2665
division (C) of this section, if the legislative authority finds 2666
that the enterprise submitting the proposal is qualified by 2667
financial responsibility and business experience to create and 2668
preserve employment opportunities at the project site and improve 2669
the economic climate of the county or municipal corporation, the 2670
legislative authority, after complying with section 5709.83 of the 2671
Revised Code, may enter into, and formally shall approve, an 2672
agreement with the enterprise under which the enterprise agrees to 2673
remediate a facility and to spend an amount equal to at least two 2674
hundred fifty per cent of the true value in money of the land, 2675
buildings, improvements, structures, and fixtures constituting the 2676
facility, as determined for purposes of property taxation 2677
immediately prior to formal approval of the agreement, to 2678
establish, expand, renovate, or occupy a facility and hire new 2679
employees, or preserve employment opportunities for existing 2680

employees, in return for one or more of the following incentives: 2681

~~(1)~~(a) Exemption for a specified number of years, not to 2682
exceed ten, of a specified portion, up to one hundred per cent, of 2683
the assessed value of tangible personal property first used in 2684
business at the project site as a result of the agreement. An 2685
exemption granted pursuant to division (D)(1) of this section 2686
applies to inventory required to be listed pursuant to sections 2687
5711.15 and 5711.16 of the Revised Code, except that, in the 2688
instance of an expansion or other situations in which an 2689
enterprise was in business at the facility prior to the effective 2690
date of the agreement, the inventory that is exempt is that amount 2691
or value of inventory in excess of the amount or value of 2692
inventory required to be listed in the personal property tax 2693
return of the enterprise in the return for the tax year in which 2694
the agreement is entered into. 2695

~~(2)~~(b) Exemption for a specified number of years, not to 2696
exceed ten, of a specified portion, up to one hundred per cent, of 2697
the increase, subsequent to formal approval of the agreement by 2698
the legislative authority, in the assessed valuation of buildings, 2699
improvements, structures, and fixtures constituting the project 2700
site; 2701

~~(3)~~(c) Provision for a specified number of years, not to 2702
exceed ten, of any optional services or assistance that the county 2703
or municipal corporation is authorized to provide with regard to 2704
the project site. 2705

(2) No legislative authority may grant an exemption under 2706
this section with respect to property in territory annexed to the 2707
municipal corporation pursuant to section 709.023 of the Revised 2708
Code unless the board of township trustees consents to the 2709
exemption or the legislative authority agrees to reimburse the 2710
township for any revenue lost or forgone because of the exemption. 2711

(E) All agreements entered into under this section shall be 2712
in the form prescribed under section 5709.881 of the Revised Code. 2713

(F) Except as otherwise provided in this division, an 2714
agreement entered into under this section shall require that the 2715
enterprise pay an annual fee equal to the greater of one per cent 2716
of the dollar value of incentives offered under the agreement or 2717
five hundred dollars, provided that if the value of the incentives 2718
exceeds two hundred fifty thousand dollars, the fee shall not 2719
exceed two thousand five hundred dollars. The fee shall be payable 2720
to the legislative authority once per year for each year the 2721
agreement is effective on the days and in the form specified in 2722
the agreement. Fees paid shall be deposited in a special fund 2723
created for that purpose by the legislative authority and shall be 2724
used by the legislative authority exclusively for the purpose of 2725
complying with section 5709.882 of the Revised Code and by the tax 2726
incentive review council created under section 5709.883 of the 2727
Revised Code exclusively for the purposes of performing the duties 2728
prescribed under that section. The legislative authority may waive 2729
or reduce the amount of the fee charged against an enterprise, but 2730
such a waiver or reduction does not affect the obligations of the 2731
legislative authority or the tax incentive review council to 2732
comply with section 5709.882 or 5709.883 of the Revised Code. 2733

(G) When an agreement is entered into under this section, the 2734
legislative authority authorizing the agreement shall forward a 2735
copy of the agreement to the director of development and to the 2736
tax commissioner within fifteen days after the agreement is 2737
entered into. 2738

(H) After an agreement is entered into, the enterprise shall 2739
file with each personal property tax return required to be filed 2740
while the agreement is in effect, an informational return, on a 2741
form prescribed by the tax commissioner for that purpose, setting 2742
forth separately the property, and related costs and values, 2743

exempted from taxation under the agreement. 2744

(I) The legislative authority may require the owner of record 2745
to pay the amount of taxes that, during the period beginning with 2746
the commencement of the exemption and ending with the date of 2747
revocation of the covenant not to sue under Chapter 3746. of the 2748
Revised Code, would have been charged against the property had the 2749
property not been exempted from taxation pursuant to an agreement 2750
entered into under this section. In the case of real property, the 2751
proper county auditor shall determine the taxable value of the 2752
property for each of the tax years for which the property had been 2753
exempted from taxation, and shall determine the amount of taxes 2754
that would have been charged against the property had the property 2755
been subject to taxation each of those years. The county treasurer 2756
shall issue a tax bill as otherwise required by law, and the taxes 2757
shall be payable in full on the first succeeding day on which the 2758
first one-half of taxes is required to be paid under section 2759
323.12 of the Revised Code. If such real property taxes are not 2760
paid in full when due, a penalty shall be charged, and interest 2761
shall accrue on those taxes, as provided in section 323.121 of the 2762
Revised Code. In cases of underpayment or nonpayment, the 2763
deficiency shall be collected as otherwise provided for the 2764
collection of delinquent real property taxes. 2765

In the case of tangible personal property, the tax 2766
commissioner shall determine the taxable value of the property for 2767
each of the tax years for which the property had been exempted 2768
from taxation on the basis of the informational return required to 2769
be filed under this section or any further assessment necessary to 2770
make such a determination, and certify that determination to the 2771
proper county auditor, who shall add the property to the proper 2772
tax lists and duplicates. Taxes shall be charged against such 2773
property at the rates charged for the respective years for which 2774
taxes are charged under this division. The county treasurer shall 2775

issue a tax bill as otherwise required by law, and the taxes shall 2776
be payable on the next succeeding date for the payment of current 2777
taxes. If the taxes are not paid in full when due, a penalty shall 2778
be charged, and interest shall accrue, as otherwise provided in 2779
sections 5719.03 and 5719.041 of the Revised Code. In cases of 2780
underpayment or nonpayment, the deficiency shall be collected as 2781
otherwise provided in Chapter 5719. of the Revised Code. 2782

Section 2. That existing sections 121.22, 505.87, 709.02, 2783
709.021, 709.023, 709.033, 725.02, 1728.10, 3735.66, 4906.06, 2784
5571.14, 5709.40, 5709.41, 5709.62, 5709.632, 5709.78, and 5709.88 2785
of the Revised Code are hereby repealed. 2786