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**Sub. H. B. No. 225**

**Representatives Peterson, Landis**

**Cosponsors: Representatives Pillich, Grossman, Sears, Boose, Derickson,  
Carey, Thompson, Adams, J., Hayes, Stinziano, Ruhl, McClain, Balderson,  
Maag, Weddington, Brenner, Duffey, Baker, Schuring, Blair, McKenney,  
Adams, R., Amstutz, Anielski, Antonio, Barnes, Beck, Blessing, Bulp, Buchy,  
Carney, Damschroder, DeGeeter, Dovilla, Foley, Goodwin, Hackett, Hall,  
Henne, Hollington, Huffman, Letson, Mallory, Milkovich, Newbold, O'Brien,  
Ramos, Slaby, Sprague, Stebelton, Szollosi, Uecker, Yuko**

**Speaker Batchelder**

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**A B I L L**

To amend sections 9.37, 167.03, 305.171, 505.603, 1  
3917.04, 4931.41, 4931.43, 4931.44, 4931.45, 2  
4931.49, 4931.50, 4931.64, 4931.65, 4931.66, 3  
5703.57, 5705.13, 5713.07, 5713.08, 5713.081, 4  
5713.082, 5715.27, and 5717.02 and to enact 5  
section 148.061 of the Revised Code to vest in 6  
county auditors responsibility for reviewing and 7  
approving property tax exemption applications for 8  
some publicly owned property, to authorize 9  
legislative authorities of municipal corporations, 10  
county auditors, and boards of township trustees 11  
to adopt a direct deposit payroll policy, to 12  
clarify that a board of township trustees may 13  
offer deferred compensation plans or programs to 14  
the township's officers and employees, to 15  
authorize regional councils of government to 16

operate a 9-1-1 public safety answering point, to 17  
revise the membership of the Ohio Business Gateway 18  
Steering Committee, to authorize counties and 19  
townships to increase the amount credited to 20  
"rainy day" reserve balance accounts to one-sixth 21  
of the expenditures made in the preceding fiscal 22  
year from the fund in which the reserve balance 23  
account is established, and to authorize a county 24  
or township to offer any qualified benefit 25  
available under a cafeteria plan, and to offer a 26  
health and wellness benefit program, to its 27  
officers and employees. 28

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

**Section 1.** That sections 9.37, 167.03, 305.171, 505.603, 29  
3917.04, 4931.41, 4931.43, 4931.44, 4931.45, 4931.49, 4931.50, 30  
4931.64, 4931.65, 4931.66, 5703.57, 5705.13, 5713.07, 5713.08, 31  
5713.081, 5713.082, 5715.27, and 5717.02 be amended and section 32  
148.061 of the Revised Code be enacted to read as follows: 33

**Sec. 9.37.** (A) As used in this section, "public official" 34  
means any elected or appointed officer, employee, or agent of the 35  
state, any state institution of higher education, any political 36  
subdivision, board, commission, bureau, or other public body 37  
established by law. "State institution of higher education" means 38  
any state university or college as defined in division (A)(1) of 39  
section 3345.12 of the Revised Code, community college, state 40  
community college, university branch, or technical college. 41

(B) Except as provided in ~~division~~ divisions (F) and (G) of 42  
this section, any public official may make by direct deposit of 43  
funds by electronic transfer, if the payee provides a written 44  
authorization designating a financial institution and an account 45

number to which the payment is to be credited, any payment such 46  
public official is permitted or required by law in the performance 47  
of official duties to make by issuing a check or warrant. 48

(C) Such public official may contract with a financial 49  
institution for the services necessary to make direct deposits and 50  
draw lump-sum checks or warrants payable to that institution in 51  
the amount of the payments to be transferred. 52

(D) Before making any direct deposit as authorized under this 53  
section, the public official shall ascertain that the account from 54  
which the payment is to be made contains sufficient funds to cover 55  
the amount of the payment. 56

(E) If the issuance of checks and warrants by a public 57  
official requires authorization by a governing board, commission, 58  
bureau, or other public body having jurisdiction over the public 59  
official, the public official may only make direct deposits and 60  
contracts under this section pursuant to a resolution of 61  
authorization duly adopted by such governing board, commission, 62  
bureau, or other public body. 63

(F) Pursuant to sections 307.55, 319.16, and 321.15 of the 64  
Revised Code, a county auditor may issue, and a county treasurer 65  
may redeem, electronic warrants authorizing direct deposit for 66  
payment of county obligations in accordance with rules adopted by 67  
the director of budget and management pursuant to Chapter 119. of 68  
the Revised Code. 69

(G) The legislative authority of a municipal corporation, for 70  
employees of the municipal corporation, a county auditor, for 71  
county employees, or a board of township trustees, for township 72  
employees, may adopt a direct deposit payroll policy under which 73  
all employees of the municipal corporation, all county employees, 74  
or all township employees, as the case may be, provide a written 75  
authorization designating a financial institution and an account 76

number to which payment of the employee's compensation shall be 77  
credited under the municipal corporation's, county's, or 78  
township's direct deposit payroll policy. The direct deposit 79  
payroll policy adopted by the legislative authority of a municipal 80  
corporation, a county auditor, or a board of township trustees may 81  
exempt from the direct deposit requirement those municipal, 82  
county, or township employees who cannot provide an account 83  
number, or for other reasons specified in the policy. The written 84  
authorization is not a public record under section 149.43 of the 85  
Revised Code. 86

**Sec. 148.061.** In addition to the program of deferred 87  
compensation that may be offered under this chapter, a board of 88  
township trustees may offer to all of the officers and employees 89  
of the township plans or programs for deferring compensation 90  
designed for favorable tax treatment of the compensation so 91  
deferred. A plan or program shall present a reasonable number of 92  
options to the township's officers and employees for the 93  
investment of the deferred funds that will assure the desired tax 94  
treatment of the funds. 95

Any income deferred under a plan or program shall continue to 96  
be included as regular compensation for the purpose of computing 97  
the contributions to and benefits from each officer's or 98  
employee's retirement system, but shall not be included in the 99  
computation of any federal and state income taxes withheld on 100  
behalf of the officer or employee. 101

**Sec. 167.03.** (A) The council shall have the power to: 102

(1) Study such area governmental problems common to two or 103  
more members of the council as it deems appropriate, including but 104  
not limited to matters affecting health, safety, welfare, 105  
education, economic conditions, and regional development; 106

(2) Promote cooperative arrangements and coordinate action among its members, and between its members and other agencies of local or state governments, whether or not within Ohio, and the federal government;	107 108 109 110
(3) Make recommendations for review and action to the members and other public agencies that perform functions within the region;	111 112 113
(4) Promote cooperative agreements and contracts among its members or other governmental agencies and private persons, corporations, or agencies;	114 115 116
(5) <u>Operate a public safety answering point in accordance with sections 4931.40 to 4931.70 of the Revised Code;</u>	117 118
<u>(6)</u> Perform planning directly by personnel of the council, or under contracts between the council and other public or private planning agencies.	119 120 121
(B) The council may:	122
(1) Review, evaluate, comment upon, and make recommendations, relative to the planning and programming, and the location, financing, and scheduling of public facility projects within the region and affecting the development of the area;	123 124 125 126
(2) Act as an areawide agency to perform comprehensive planning for the programming, locating, financing, and scheduling of public facility projects within the region and affecting the development of the area and for other proposed land development or uses, which projects or uses have public metropolitan wide or interjurisdictional significance;	127 128 129 130 131 132
(3) Act as an agency for coordinating, based on metropolitan wide comprehensive planning and programming, local public policies, and activities affecting the development of the region or area.	133 134 135 136

(C) The council may, by appropriate action of the governing 137  
bodies of the members, perform such other functions and duties as 138  
are performed or capable of performance by the members and 139  
necessary or desirable for dealing with problems of mutual 140  
concern. 141

(D) The authority granted to the council by this section or 142  
in any agreement by the members thereof shall not displace any 143  
existing municipal, county, regional, or other planning commission 144  
or planning agency in the exercise of its statutory powers. 145

**Sec. 305.171.** (A) The board of county commissioners of any 146  
county may contract for, purchase, or otherwise procure and pay 147  
all or any part of the cost of ~~group~~ any of the following 148  
insurance, coverage, or benefits issued by an insurance company or 149  
administered by a board of county commissioners or a contractor, 150  
for county officers and employees and their immediate dependents 151  
from the funds or budgets from which the county officers or 152  
employees are compensated for services: 153

(1) Group insurance policies that may provide ~~benefits~~ any of 154  
the following: 155

(a) Benefits including, but not limited to, hospitalization, 156  
surgical care, major medical care, disability, dental care, eye 157  
care, medical care, hearing aids, or prescription drugs, ~~and that~~ 158  
~~may provide sickness;~~ 159

(b) Sickness and accident insurance, ~~group;~~ 160

(c) Group legal services, ~~or group;~~ 161

(d) Group life insurance, ~~or a.~~ 162

(2) Any other qualified benefit available under section 125 163  
of the "Internal Revenue Code of 1986," 26 U.S.C. 125; 164

(3) A health and wellness benefit program through which the 165  
county provides a benefit or incentive to county officers, 166

employees, and their immediate dependents to maintain a healthy 167  
lifestyle, including, but not limited to, programs to encourage 168  
healthy eating and nutrition, exercise and physical activity, 169  
weight control or the elimination of obesity, and cessation of 170  
smoking or alcohol use. 171

(4) Any combination of any of the foregoing types of 172  
insurance or coverage, for county officers and employees and 173  
their immediate dependents from the funds or budgets from which 174  
the county officers or employees are compensated for services, 175  
issued by an insurance company or benefits. 176

(B) The board of county commissioners also may negotiate and 177  
contract for any plan or plans of health care services with health 178  
insuring corporations holding a certificate of authority under 179  
Chapter 1751. of the Revised Code, provided that each county 180  
officer or employee shall be permitted to do both of the 181  
following: 182

(1) Exercise an option between a plan offered by an insurance 183  
company and a plan or plans offered by health insuring 184  
corporations under this division, on the condition that the county 185  
officer or employee shall pay any amount by which the cost of the 186  
plan chosen by the county officer or employee pursuant to this 187  
division exceeds the cost of the plan offered under division (A) 188  
of this section; 189

(2) Change from one of the plans to another at a time each 190  
year as determined by the board. 191

(C) Section 307.86 of the Revised Code does not apply to the 192  
purchase of benefits for county officers or employees under 193  
divisions (A) and (B) of this section when those benefits are 194  
provided through a jointly administered health and welfare trust 195  
fund in which the county or contracting authority and a collective 196  
bargaining representative of the county employees or contracting 197

authority agree to participate. 198

(D) The board of trustees of a jointly administered trust 199  
fund that receives contributions pursuant to collective bargaining 200  
agreements entered into between the board of county commissioners 201  
of any county and a collective bargaining representative of the 202  
employees of the county may provide for self-insurance of all risk 203  
in the provision of fringe benefits, and may provide through the 204  
self-insurance method specific fringe benefits as authorized by 205  
the rules of the board of trustees of the jointly administered 206  
trust fund. The fringe benefits may include, but are not limited 207  
to, hospitalization, surgical care, major medical care, 208  
disability, dental care, vision care, medical care, hearing aids, 209  
prescription drugs, group life insurance, sickness and accident 210  
insurance, group legal services, or a combination of any of the 211  
foregoing types of insurance or coverage, for county employees and 212  
their dependents. 213

(E) The board of county commissioners may provide the 214  
benefits described in divisions (A) to (D) of this section through 215  
an individual self-insurance program or a joint self-insurance 216  
program as provided in section 9.833 of the Revised Code. 217

(F) When a board of county commissioners offers ~~health~~ 218  
benefits authorized under this section to a county officer or 219  
employee, the board may offer the benefits through a cafeteria 220  
plan meeting the requirements of section 125 of the "Internal 221  
Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 125, as 222  
amended, and, as part of that plan, may offer the county officer 223  
or employee the option of receiving a cash payment in any form 224  
permissible under such cafeteria plans. A cash payment made to a 225  
county officer or employee under this division shall not exceed 226  
twenty-five per cent of the cost of premiums or payments that 227  
otherwise would be paid by the board for benefits for the county 228  
officer or employee under a policy or plan. 229



(G) The board of county commissioners may establish a policy 230  
authorizing any county appointing authority to make a cash payment 231  
to any county officer or employee in lieu of providing a benefit 232  
authorized under this section if the county officer or employee 233  
elects to take the cash payment instead of the offered benefit. A 234  
cash payment made to a county officer or employee under this 235  
division shall not exceed twenty-five per cent of the cost of 236  
premiums or payments that otherwise would be paid by the board for 237  
benefits for the county officer or employee under an offered 238  
policy or plan. 239

(H) No cash payment in lieu of a health benefit shall be made 240  
to a county officer or employee under division (F) or (G) of this 241  
section unless the county officer or employee signs a statement 242  
affirming that the county officer or employee is covered under 243  
another health insurance or health care policy, contract, or plan, 244  
and setting forth the name of the employer, if any, that sponsors 245  
the coverage, the name of the carrier that provides the coverage, 246  
and the identifying number of the policy, contract, or plan. 247

(I) The legislative authority of a county-operated municipal 248  
court, after consultation with the judges, or the clerk and deputy 249  
clerks, of the municipal court, shall negotiate and contract for, 250  
purchase, or otherwise procure, and pay the costs, premiums, or 251  
charges for, group health care coverage for the judges, and group 252  
health care coverage for the clerk and deputy clerks, in 253  
accordance with section 1901.111 or 1901.312 of the Revised Code. 254

(J) As used in this section: 255

(1) "County officer or employee" includes, but is not limited 256  
to, a member or employee of the county board of elections. 257

(2) "County-operated municipal court" and "legislative 258  
authority" have the same meanings as in section 1901.03 of the 259  
Revised Code. 260

(3) "Health care coverage" has the same meaning as in section 261  
1901.111 of the Revised Code. 262

**Sec. 505.603. (A)** In addition to or in lieu of providing 263  
benefits to township officers and employees under section 505.60, 264  
505.601, or 505.602 of the Revised Code, a board of township 265  
trustees may offer benefits to officers and employees through a 266  
cafeteria plan that meets the requirements of section 125 of the 267  
"Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 125, 268  
as amended, after first adopting a policy authorizing an officer 269  
or employee to receive a cash payment in lieu of a benefit 270  
otherwise offered to township officers or employees under any of 271  
those sections, but only if the cash payment does not exceed 272  
twenty-five per cent of the cost of premiums or payments that 273  
otherwise would be paid by the board for benefits for the officer 274  
or employee under an offered policy, contract, or plan. No cash 275  
payment in lieu of a benefit shall be made pursuant to this 276  
section unless the officer or employee signs a statement affirming 277  
that the officer or employee is covered under another health 278  
insurance or health care policy, contract, or plan in the case of 279  
a health benefit, or a life insurance policy in the case of a life 280  
insurance benefit, and setting forth the name of the employer, if 281  
any, that sponsors the coverage, the name of the carrier that 282  
provides the coverage, and an identifying number of the applicable 283  
policy, contract, or plan. 284

(B) In addition to providing the benefits to township 285  
officers and employees under section 505.60, 505.601, or 505.602 286  
of the Revised Code, a board of township trustees may offer a 287  
health and wellness benefit program through which the township 288  
provides a benefit or incentive to township officers, employees, 289  
and their immediate dependents to maintain a healthy lifestyle, 290  
including, but not limited to, programs to encourage healthy 291  
eating and nutrition, exercise and physical activity, weight 292

control or the elimination of obesity, and cessation of smoking or 293  
alcohol use. 294

(C) The township fiscal officer may deduct from a township 295  
employee's salary or wages the amount authorized to be paid by the 296  
employee for one or more qualified benefits available under 297  
section 125 of the "Internal Revenue Code of 1986," 26 U.S.C. 125, 298  
and under the sections listed in division (B) of this section, if 299  
the employee authorizes in writing that the township fiscal 300  
officer may deduct that amount from the employee's salary or 301  
wages, and the benefit is offered to the employee on a group basis 302  
and at least ten per cent of the township employees voluntarily 303  
elect to participate in the receipt of that benefit. The township 304  
fiscal officer may issue warrants for amounts deducted under this 305  
division to pay program administrators or other insurers for 306  
benefits authorized under this section or those sections listed in 307  
division (B) of this section. 308

**Sec. 3917.04.** (A)(1) If any employee of a political 309  
subdivision or district of this state, or of an institution 310  
supported in whole or in part by public funds, authorizes in 311  
writing the proper officer of the political subdivision, district, 312  
or institution, of which the individual is an employee to deduct 313  
from the employee's salary or wages the premium or portion of the 314  
premium agreed to be paid by the employee to an insurer authorized 315  
to do business in the state for life, endowment, accident, health, 316  
or health and accident insurance, annuities, or hospitalization 317  
insurance, or salary savings plan, the political subdivision, 318  
district, or institution of which the individual is an employee 319  
may deduct from the employee's salary or wages the premium or 320  
portion of the premium agreed to be paid by that employee and pay 321  
it to the insurer, provided that life, endowment, accident, 322  
health, health and accident, and hospitalization insurance is 323  
offered to the employee on a group basis and also that at least 324

ten per cent of the employees at any institution, or of any 325  
political subdivision, or in any department, agency, bureau, 326  
district, commission, or board voluntarily elect to participate in 327  
that group insurance. 328

Division (A)(1) of this section does not apply to employees 329  
paid by warrant of the director of budget and management. 330

(2) The proper officer of a political subdivision, district, 331  
or institution of which an individual is an employee may issue 332  
warrants covering salary or wage deductions that have been 333  
authorized by the employee in favor of the insurer and in the 334  
amount so authorized by the employee. 335

(B)(1) The department of administrative services shall only 336  
offer employees paid by warrant of the director of budget and 337  
management voluntary supplemental benefit plans that are selected 338  
through a state-administered request for proposals process. If an 339  
employee authorizes the director of administrative services, in 340  
writing, to deduct the premium or a portion of the premium agreed 341  
to be paid by the employee to a voluntary supplemental benefit 342  
plan provider from the employee's salary or wages, the director 343  
may deduct this amount from the employee's salary or wages and pay 344  
it to the provider. Only those employees enrolled in a voluntary 345  
supplemental benefit plan on or before ~~the effective date of this~~ 346  
~~amendment~~ June 30, 2006, may continue to participate in a plan 347  
that was not selected through a state-administered request for 348  
proposals process. 349

(2) The director of budget and management may issue warrants 350  
covering salary or wage deductions that have been authorized by 351  
employees paid by warrant of the director in favor of the 352  
voluntary supplemental benefit plan provider in the amount 353  
authorized by those employees. 354

(C) A county auditor may deduct from a county employee's 355

salary or wages the amount authorized to be paid by the employee 356  
for one or more qualified benefits available under section 125 of 357  
the "Internal Revenue Code of 1986," 26 U.S.C. 125, and other 358  
benefits authorized under section 305.171 of the Revised Code, if 359  
the employee authorizes in writing that the county auditor may 360  
deduct that amount from the employee's salary or wages, and the 361  
benefit is offered to the employee on a group basis and at least 362  
ten per cent of the county employees voluntarily elect to 363  
participate in the receipt of that benefit. 364

The county auditor may issue warrants for amounts deducted 365  
under this division to pay program administrators or other 366  
insurers for benefits authorized under this section. 367

**Sec. 4931.41.** (A)(1) A countywide 9-1-1 system shall include 368  
all of the territory of the townships and municipal corporations 369  
in the county and any portion of such a municipal corporation that 370  
extends into an adjacent county. 371

(2) The system shall exclude any territory served by a 372  
wireline service provider that is not capable of reasonably 373  
meeting the technical and economic requirements of providing the 374  
wireline telephone network portion of the countywide system for 375  
that territory. The system shall exclude from enhanced 9-1-1 any 376  
territory served by a wireline service provider that is not 377  
capable of reasonably meeting the technical and economic 378  
requirements of providing the wireline telephone network portion 379  
of enhanced 9-1-1 for that territory. If a 9-1-1 planning 380  
committee and a wireline service provider do not agree on whether 381  
the provider is so capable, the committee shall notify the public 382  
utilities commission, and the commission shall determine whether 383  
the wireline service provider is so capable. The committee shall 384  
ascertain whether such disagreement exists before making its 385  
implementation proposal under division (A) of section 4931.43 of 386

the Revised Code. The commission's determination shall be in the 387  
form of an order. No final plan shall require a wireline service 388  
provider to provide the wireline telephone network portion of a 389  
9-1-1 system that the commission has determined the provider is 390  
not reasonably capable of providing. 391

(B) A countywide 9-1-1 system may be a basic or enhanced 392  
9-1-1 system, or a combination of the two, and shall be for the 393  
purpose of providing both wireline 9-1-1 and wireless 9-1-1. 394

(C) Every emergency service provider that provides emergency 395  
service within the territory of a countywide 9-1-1 system shall 396  
participate in the countywide system. 397

(D)(1) Each public safety answering point shall be operated 398  
by a subdivision or a regional council of governments and shall be 399  
operated constantly. 400

(2) A subdivision or a regional council of governments that 401  
operates a public safety answering point shall pay all of the 402  
costs associated with establishing, equipping, furnishing, 403  
operating, and maintaining that facility and shall allocate those 404  
costs among itself and the subdivisions served by the answering 405  
point based on the allocation formula in a final plan. The 406  
wireline service provider or other entity that provides or 407  
maintains the customer premises equipment shall bill the operating 408  
subdivision or the operating regional council of governments for 409  
the cost of providing such equipment, or its maintenance. A 410  
wireless service provider and a subdivision or regional council of 411  
governments operating a public safety answering point may enter 412  
into a service agreement for providing wireless enhanced 9-1-1 413  
pursuant to a final plan adopted under sections 4931.40 to 4931.70 414  
of the Revised Code. 415

(E) Except to the extent provided in a final plan that 416  
provides for funding of a 9-1-1 system in part through charges 417

imposed under section 4931.51 of the Revised Code, each 418  
subdivision served by a public safety answering point shall pay 419  
the subdivision or regional council of governments that operates 420  
the answering point the amount computed in accordance with the 421  
allocation formula set forth in the final plan. 422

(F) Notwithstanding any other provision of law, the purchase 423  
or other acquisition, installation, and maintenance of the 424  
telephone network for a 9-1-1 system and the purchase or other 425  
acquisition, installation, and maintenance of customer premises 426  
equipment at a public safety answering point made in compliance 427  
with a final plan or an agreement under section 4931.48 of the 428  
Revised Code, including customer premises equipment used to 429  
provide wireless enhanced 9-1-1, are not subject to any 430  
requirement of competitive bidding. 431

(G) Each emergency service provider participating in a 432  
countywide 9-1-1 system shall maintain a telephone number in 433  
addition to 9-1-1. 434

(H) Whenever a final plan provides for the implementation of 435  
basic 9-1-1, the planning committee shall so notify the public 436  
utilities commission, which shall determine whether the wireline 437  
service providers serving the territory covered by the plan are 438  
capable of reasonably meeting the technical and economic 439  
requirements of providing the wireline telephone network portion 440  
of an enhanced 9-1-1 system. The determination shall be made 441  
solely for purposes of division (C)(2) of section 4931.47 of the 442  
Revised Code. 443

(I) If the public safety answering point personnel reasonably 444  
determine that a 9-1-1 call is not an emergency, the personnel 445  
shall provide the caller with the telephone number of an 446  
appropriate subdivision agency as applicable. 447

(J) A final plan adopted under sections 4931.40 to 4931.70 of 448

the Revised Code, or an agreement under section 4931.48 of the 449  
Revised Code, may provide that, by further agreement included in 450  
the plan or agreement, the state highway patrol or one or more 451  
public safety answering points of another 9-1-1 system is the 452  
public safety answering point or points for the provision of 453  
wireline or wireless 9-1-1 for all or part of the territory of the 454  
9-1-1 system established under the plan or agreement. In that 455  
event, the subdivision for which the wireline or wireless 9-1-1 is 456  
provided as named in the agreement shall be deemed the subdivision 457  
operating the public safety answering point or points for purposes 458  
of sections 4931.40 to 4931.70 of the Revised Code, except that, 459  
for the purpose of division (D)(2) of this section, that 460  
subdivision shall pay only so much of the costs of establishing, 461  
equipping, furnishing, operating, or maintaining any such public 462  
safety answering point as are specified in the agreement with the 463  
patrol or other system. 464

(K) A final plan for the provision of wireless enhanced 9-1-1 465  
shall provide that any wireless 9-1-1 calls routed to a state 466  
highway patrol-operated public safety answering point by default, 467  
due to a wireless service provider so routing all such calls of 468  
its subscribers without prior permission, are instead to be routed 469  
as provided under the plan. Upon the implementation of countywide 470  
wireless enhanced 9-1-1 pursuant to a final plan, the state 471  
highway patrol shall cease any functioning as a public safety 472  
answering point providing wireless 9-1-1 within the territory 473  
covered by the countywide 9-1-1 system so established, unless the 474  
patrol functions as a public safety answering point providing 475  
wireless enhanced 9-1-1 pursuant to an agreement included in the 476  
plan as authorized under division (J) of this section. 477

**Sec. 4931.43.** (A) The 9-1-1 planning committee shall prepare 478  
a proposal on the implementation of a countywide 9-1-1 system and 479  
shall hold a public meeting on the proposal to explain the system 480



to and receive comments from public officials. At least thirty but 481  
not more than sixty days before the meeting, the committee shall 482  
send a copy of the implementation proposal and written notice of 483  
the meeting: 484

(1) By certified mail, to the board of county commissioners, 485  
the legislative authority of each municipal corporation in the 486  
county, and to the board of trustees of each township in the 487  
county; and 488

(2) To the board of trustees, directors, or park 489  
commissioners of each subdivision that will be served by a public 490  
safety answering point under the plan. 491

(B) The proposal and the final plan adopted by the committee 492  
shall specify: 493

(1) Which telephone companies serving customers in the county 494  
and, as authorized in division (A)(1) of section 4931.41 of the 495  
Revised Code, in an adjacent county will participate in the 9-1-1 496  
system; 497

(2) The location and number of public safety answering 498  
points; how they will be connected to a company's telephone 499  
network; from what geographic territory each will receive 9-1-1 500  
calls; whether basic or enhanced 9-1-1 service will be provided 501  
within such territory; what subdivisions will be served by the 502  
answering point; and whether an answering point will respond to 503  
calls by directly dispatching an emergency service provider, by 504  
relaying a message to the appropriate provider, or by transferring 505  
the call to the appropriate provider; 506

(3) Which subdivision or regional council of governments will 507  
establish, equip, furnish, operate, and maintain a particular 508  
public safety answering point; 509

(4) A projection of the initial cost of establishing, 510

equipping, and furnishing and of the annual cost of the first five 511  
years of operating and maintaining each public safety answering 512  
point; 513

(5) Whether the cost of establishing, equipping, furnishing, 514  
operating, or maintaining each public safety answering point 515  
should be funded through charges imposed under section 4931.51 of 516  
the Revised Code or will be allocated among the subdivisions 517  
served by the answering point and, if any such cost is to be 518  
allocated, the formula for so allocating it; 519

(6) How each emergency service provider will respond to a 520  
misdirected call. 521

(C) Following the meeting required by this section, the 9-1-1 522  
planning committee may modify the implementation proposal and, no 523  
later than nine months after the resolution authorized by section 524  
4931.42 of the Revised Code is adopted, may adopt, by majority 525  
vote, a final plan for implementing a countywide 9-1-1 system. If 526  
a planning committee and wireline service provider do not agree on 527  
whether the wireline service provider is capable of providing the 528  
wireline telephone network as described under division (A) of 529  
section 4931.41 of the Revised Code and the planning committee 530  
refers that question to the public utilities commission, the 531  
commission may extend the nine-month deadline established by this 532  
division to twelve months. Immediately on completion of the plan, 533  
the committee shall send a copy of the final plan: 534

(1) By certified mail to the board of county commissioners of 535  
the county, to the legislative authority of each municipal 536  
corporation in the county, and to the board of township trustees 537  
of each township in the county; and 538

(2) To the board of trustees, directors, or park 539  
commissioners of each subdivision that will be served by a public 540  
safety answering point under the plan. 541

(D) If the committee has not adopted a final plan on or 542  
before the deadline in division (C) of this section, the committee 543  
shall cease to exist. A new 9-1-1 planning committee may be 544  
convened in the manner established in section 4931.42 of the 545  
Revised Code to develop an implementation proposal and final plan 546  
in accordance with the requirements of sections 4931.42 to 4931.44 547  
of the Revised Code. 548

**Sec. 4931.44.** (A) Within sixty days after receipt of the 549  
final plan pursuant to division (C) of section 4931.43 of the 550  
Revised Code, the board of county commissioners of the county and 551  
the legislative authority of each municipal corporation in the 552  
county and of each township whose territory is proposed to be 553  
included in a countywide 9-1-1 system shall act by resolution to 554  
approve or disapprove the plan, except that, with respect to a 555  
final plan that provides for funding of the 9-1-1 system in part 556  
through charges imposed under section 4931.51 of the Revised Code, 557  
the board of county commissioners shall not act by resolution to 558  
approve or disapprove the plan until after a resolution adopted 559  
under section 4931.51 of the Revised Code has become effective as 560  
provided in division (D) of that section. A municipal corporation 561  
or township whose territory is proposed to be included in the 562  
system includes any municipal corporation or township in which a 563  
part of its territory is excluded pursuant to division (A)(2) of 564  
section 4931.41 of the Revised Code. Each such authority 565  
immediately shall notify the board of county commissioners in 566  
writing of its approval or disapproval of the final plan. Failure 567  
by a board or legislative authority to notify the board of county 568  
commissioners of approval or disapproval within such sixty-day 569  
period shall be deemed disapproval by the board or authority. 570

(B) As used in this division, "county's population" excludes 571  
the population of any municipal corporation or township that, 572  
under the plan, is completely excluded from 9-1-1 service in the 573

county's final plan. A countywide plan is effective if all of the 574  
following entities approve the plan in accordance with this 575  
section: 576

(1) The board of county commissioners; 577

(2) The legislative authority of a municipal corporation that 578  
contains at least thirty per cent of the county's population, if 579  
any; 580

(3) The legislative authorities of municipal corporations and 581  
townships that contain at least sixty per cent of the county's 582  
population or, if the plan has been approved by a municipal 583  
corporation that contains at least sixty per cent of the county's 584  
population, by the legislative authorities of municipal 585  
corporations and townships that contain at least seventy-five per 586  
cent of the county's population. 587

(C) After a countywide plan approved in accordance with this 588  
section is adopted, all of the telephone companies ~~and~~, 589  
subdivisions, and regional councils of governments included in the 590  
plan are subject to the specific requirements of the plan and to 591  
sections 4931.40 to 4931.70 of the Revised Code. 592

**Sec. 4931.45.** (A) An amended final plan is required for any 593  
of the following purposes: 594

(1) Expanding the territory included in the countywide 9-1-1 595  
system; 596

(2) Upgrading any part or all of a system from basic to 597  
enhanced wireline 9-1-1; 598

(3) Adjusting the territory served by a public safety 599  
answering point; 600

(4) Permitting a regional council of governments to operate a 601  
public safety answering point; 602

(5) Represcribing the funding of public safety answering points as between the alternatives set forth in division (B)(5) of section 4931.43 of the Revised Code; 603  
604  
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~~(5)~~(6) Providing for wireless enhanced 9-1-1; 606

~~(6)~~(7) Adding a telephone company as a participant in a countywide 9-1-1 system after the implementation of wireline 9-1-1 or wireless enhanced 9-1-1; 607  
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~~(7)~~(8) Providing that the state highway patrol or one or more public safety answering points of another 9-1-1 system function as a public safety answering point or points for the provision of wireline or wireless 9-1-1 for all or part of the territory of the system established under the final plan, as contemplated under division (J) of section 4931.41 of the Revised Code; 610  
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~~(8)~~(9) Making any other necessary adjustments to the plan. 616

(B) Except as otherwise provided in division (C) of this section, a final plan shall be amended in the manner provided for adopting a final plan under sections 4931.42 to 4931.44 of the Revised Code, including convening a 9-1-1 planning committee and developing a proposed amended plan prior to adopting an amended final plan. 617  
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(C)(1) To amend a final plan for the purpose described in division (A)~~(6)~~(7) of this section, an entity that wishes to be added as a participant in a 9-1-1 system shall file a written letter of that intent with the board of county commissioners of the county that approved the final plan. The final plan is deemed amended upon the filing of that letter. The entity that files the letter shall send written notice of that filing to all subdivisions, regional councils of governments, and telephone companies participating in the system. 623  
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(2) An amendment to a final plan for a purpose set forth in division (A)(1), (3), ~~(5)~~(6), or ~~(8)~~(9) of this section may be 632  
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made by an addendum approved by a majority of the 9-1-1 planning 634  
committee. The board of county commissioners shall call a meeting 635  
of the 9-1-1 planning committee for the purpose of considering an 636  
addendum pursuant to this division. 637

(3) Adoption of any resolution under section 4931.51 of the 638  
Revised Code pursuant to a final plan that both has been adopted 639  
and provides for funding through charges imposed under that 640  
section is not an amendment of a final plan for the purpose of 641  
this division. 642

(D) When a final plan is amended for a purpose described in 643  
division (A)(1), (2), or ~~(6)~~(7) of this section, sections 4931.47 644  
and 5733.55 of the Revised Code apply with respect to the receipt 645  
of the nonrecurring and recurring rates and charges for the 646  
wireline telephone network portion of the 9-1-1 system. 647

**Sec. 4931.49.** (A)(1) The state, the state highway patrol, ~~or~~ 648  
a subdivision, or a regional council of governments participating 649  
in a 9-1-1 system established under sections 4931.40 to 4931.70 of 650  
the Revised Code and any officer, agent, employee, or independent 651  
contractor of the state, the state highway patrol, or such a 652  
participating subdivision or regional council of governments is 653  
not liable in damages in a civil action for injuries, death, or 654  
loss to persons or property arising from any act or omission, 655  
except willful or wanton misconduct, in connection with 656  
developing, adopting, or approving any final plan or any agreement 657  
made under section 4931.48 of the Revised Code or otherwise 658  
bringing into operation the 9-1-1 system pursuant to sections 659  
4931.40 to 4931.70 of the Revised Code. 660

(2) The Ohio 9-1-1 council, the wireless 9-1-1 advisory 661  
board, and any member of that council or board are not liable in 662  
damages in a civil action for injuries, death, or loss to persons 663  
or property arising from any act or omission, except willful or 664

wanton misconduct, in connection with the development or operation 665  
of a 9-1-1 system established under sections 4931.40 to 4931.70 of 666  
the Revised Code. 667

(B) Except as otherwise provided in section 4765.49 of the 668  
Revised Code, an individual who gives emergency instructions 669  
through a 9-1-1 system established under sections 4931.40 to 670  
4931.70 of the Revised Code, and the principals for whom the 671  
person acts, including both employers and independent contractors, 672  
public and private, and an individual who follows emergency 673  
instructions and the principals for whom that person acts, 674  
including both employers and independent contractors, public and 675  
private, are not liable in damages in a civil action for injuries, 676  
death, or loss to persons or property arising from the issuance or 677  
following of emergency instructions, except where the issuance or 678  
following of the instructions constitutes willful or wanton 679  
misconduct. 680

(C) Except for willful or wanton misconduct, a telephone 681  
company, and any other installer, maintainer, or provider, through 682  
the sale or otherwise, of customer premises equipment, and their 683  
respective officers, directors, employees, agents, and suppliers 684  
are not liable in damages in a civil action for injuries, death, 685  
or loss to persons or property incurred by any person resulting 686  
from any of the following: 687

(1) Such an entity's or its officers', directors', 688  
employees', agents', or suppliers' participation in or acts or 689  
omissions in connection with participating in or developing, 690  
maintaining, or operating a 9-1-1 system, whether that system is 691  
established pursuant to sections 4931.40 to 4931.70 of the Revised 692  
Code or otherwise in accordance with schedules regarding 9-1-1 693  
systems filed with the public utilities commission pursuant to 694  
section 4905.30 of the Revised Code by a telephone company that is 695  
a wireline service provider; 696

(2) Such an entity's or its officers', directors', employees', agents', or suppliers' provision of assistance to a public utility, municipal utility, or state or local government as authorized by divisions (F)(4) and (5) of this section.

(D) No person shall knowingly use the telephone number of a 9-1-1 system established under sections 4931.40 to 4931.70 of the Revised Code to report an emergency if the person knows that no emergency exists.

(E) No person shall knowingly use a 9-1-1 system for a purpose other than obtaining emergency service.

(F) No person shall disclose or use any information concerning telephone numbers, addresses, or names obtained from the data base that serves the public safety answering point of a 9-1-1 system established under sections 4931.40 to 4931.70 of the Revised Code, except for any of the following purposes or under any of the following circumstances:

(1) For the purpose of the 9-1-1 system;

(2) For the purpose of responding to an emergency call to an emergency service provider;

(3) In the circumstance of the inadvertent disclosure of such information due solely to technology of the wireline telephone network portion of the 9-1-1 system not allowing access to the data base to be restricted to 9-1-1 specific answering lines at a public safety answering point;

(4) In the circumstance of access to a data base being given by a telephone company that is a wireline service provider to a public utility or municipal utility in handling customer calls in times of public emergency or service outages. The charge, terms, and conditions for the disclosure or use of such information for the purpose of such access to a data base shall be subject to the jurisdiction of the public utilities commission.



(5) In the circumstance of access to a data base given by a telephone company that is a wireline service provider to a state and local government in warning of a public emergency, as determined by the public utilities commission. The charge, terms, and conditions for the disclosure or use of that information for the purpose of access to a data base is subject to the jurisdiction of the public utilities commission.

**Sec. 4931.50.** (A) The attorney general, upon request of the public utilities commission or on the attorney general's own initiative, shall begin proceedings against a telephone company that is a wireline service provider to enforce compliance with sections 4931.40 to 4931.70 of the Revised Code or with the terms, conditions, requirements, or specifications of a final plan or of an agreement under section 4931.48 of the Revised Code as to wireline or wireless 9-1-1.

(B) The attorney general, upon the attorney general's own initiative, or any prosecutor, upon the prosecutor's initiative, shall begin proceedings against a subdivision or a regional council of governments as to wireline or wireless 9-1-1 to enforce compliance with sections 4931.40 to 4931.70 of the Revised Code or with the terms, conditions, requirements, or specifications of a final plan or of an agreement under section 4931.48 of the Revised Code as to wireline or wireless 9-1-1.

**Sec. 4931.64.** (A) Prior to the first disbursement under this section and annually thereafter not later than the twenty-fifth day of January, until the wireless 9-1-1 government assistance fund is depleted, the Ohio 9-1-1 coordinator shall do both of the following for the purposes of division (B) of this section:

(1) Determine, for a county that has adopted a final plan under sections 4931.40 to 4931.70 of the Revised Code for the

provision of wireless enhanced 9-1-1 within the territory covered 758  
by the countywide 9-1-1 system established under the plan, the 759  
number of wireless telephone numbers assigned to wireless service 760  
subscribers that have billing addresses within the county. That 761  
number shall be adjusted between any two counties so that the 762  
number of wireless telephone numbers assigned to wireless service 763  
subscribers who have billing addresses within any portion of a 764  
municipal corporation that territorially lies primarily in one of 765  
the two counties but extends into the other county is added to the 766  
number already determined for that primary county and subtracted 767  
for the other county. 768

(2) Determine each county's proportionate share of the 769  
wireless 9-1-1 government assistance fund for the ensuing calendar 770  
year on the basis set forth in division (B) of this section; 771  
estimate the ensuing calendar year's fund balance; compute each 772  
such county's estimated proceeds for the ensuing calendar year 773  
based on its proportionate share and the estimated fund balance; 774  
and certify such amount of proceeds to the county auditor of each 775  
such county. 776

(B) The Ohio 9-1-1 coordinator, in accordance with this 777  
division and not later than the last day of each month, shall 778  
disburse the amount credited as remittances to the wireless 9-1-1 779  
government assistance fund during the second preceding month, plus 780  
any accrued interest on the fund. Such a disbursement shall be 781  
paid to each county treasurer. The amount to be so disbursed 782  
monthly to a particular county shall be a proportionate share of 783  
the wireless 9-1-1 government assistance fund balance based on the 784  
ratio between the following: 785

(1) The number of wireless telephone numbers determined for 786  
the county by the coordinator pursuant to division (A) of this 787  
section; 788

(2) The total number of wireless telephone numbers assigned 789

to subscribers who have billing addresses within this state. To 790  
the extent that the fund balance permits, the disbursements to 791  
each county shall total at least ninety thousand dollars annually. 792

(C)(1) Each county that has not adopted a final plan for the 793  
provision of wireless enhanced 9-1-1 under sections 4931.40 to 794  
4931.70 of the Revised Code shall be deemed as having done so for 795  
the purposes of making the determinations under divisions (A)(1) 796  
and (2) of this section. 797

(2) For each county described in division (C)(1) of this 798  
section, the coordinator shall retain in the wireless 9-1-1 799  
government assistance fund an amount equal to what would otherwise 800  
be paid as the county's disbursements under division (B) of this 801  
section if it had adopted such a final plan, plus any related 802  
accrued interest, to be set aside for that county. If the board of 803  
county commissioners notifies the coordinator prior to January 1, 804  
2010, that a final plan for the provision of wireless enhanced 805  
9-1-1 has been adopted, the coordinator shall disburse and pay to 806  
the county treasurer, not later than the last day of the month 807  
following the month the notification is made, the total amount so 808  
set aside for the county plus any related accrued interest. As of 809  
January 1, 2010, any money and interest so retained and not 810  
disbursed as authorized under this division shall be available for 811  
disbursement only as provided in division (B) of this section. 812

(D) Immediately upon receipt by a county treasurer of a 813  
disbursement under division (B) or (C) of this section, the county 814  
shall disburse, in accordance with the allocation formula set 815  
forth in the final plan, the amount the county so received to any 816  
other subdivisions in the county and any regional councils of 817  
governments in the county that pay the costs of a public safety 818  
answering point providing wireless enhanced 9-1-1 under the plan. 819

(E) Nothing in sections 4931.40 to 4931.70 of the Revised 820  
Code affects the authority of a subdivision operating or served by 821

a public safety answering point of a 9-1-1 system or a regional council of governments operating a public safety answering point of a 9-1-1 system to use, as provided in the final plan for the system or in an agreement under section 4931.48 of the Revised Code, any other authorized revenue of the subdivision or the regional council of governments for the purposes of providing basic or enhanced 9-1-1.

**Sec. 4931.65.** Except as otherwise provided in section 4931.651 of the Revised Code:

(A) A countywide 9-1-1 system receiving a disbursement under section 4931.64 of the Revised Code shall provide countywide wireless enhanced 9-1-1 in accordance with sections 4931.40 to 4931.70 of the Revised Code beginning as soon as reasonably possible after receipt of the first disbursement or, if that service is already implemented, shall continue to provide such service. Except as provided in divisions (B) and (C) of this section, a disbursement shall be used solely for the purpose of paying either or both of the following:

(1) Any costs of designing, upgrading, purchasing, leasing, programming, installing, testing, or maintaining the necessary data, hardware, software, and trunking required for the public safety answering point or points of the 9-1-1 system to provide wireless enhanced 9-1-1, which costs are incurred before or on or after May 6, 2005, and consist of such additional costs of the 9-1-1 system over and above any costs incurred to provide wireline 9-1-1 or to otherwise provide wireless enhanced 9-1-1. Annually, up to twenty-five thousand dollars of the disbursements received on or after January 1, 2009, may be applied to data, hardware, and software that automatically alerts personnel receiving a 9-1-1 call that a person at the subscriber's address or telephone number may have a mental or physical disability, of which that personnel

shall inform the appropriate emergency service provider. On or 853  
after the provision of technical and operational standards 854  
pursuant to division (D)(1) of section 4931.68 of the Revised 855  
Code, a regional council of governments operating a public safety 856  
answering point or a subdivision shall consider the standards 857  
before incurring any costs described in this division. 858

(2) Any costs of training the staff of the public safety 859  
answering point or points to provide wireless enhanced 9-1-1, 860  
which costs are incurred before or on or after May 6, 2005. 861

(B) Beginning one year following the imposition of the 862  
wireless 9-1-1 charge under section 4931.61 of the Revised Code, a 863  
subdivision or a regional council of governments that certifies to 864  
the Ohio 9-1-1 coordinator that it has paid the costs described in 865  
divisions (A)(1) and (2) of this section and is providing 866  
countywide wireless enhanced 9-1-1 may use disbursements received 867  
under section 4931.64 of the Revised Code to pay any of its 868  
personnel costs of one or more public safety answering points 869  
providing countywide wireless enhanced 9-1-1. 870

(C) After receiving its April 2013~~7~~ disbursement under 871  
section 4931.64 of the Revised Code, a regional council of 872  
governments operating a public safety answering point or a 873  
subdivision may use any remaining balance of disbursements it 874  
received under that section to pay any of its costs of providing 875  
countywide wireless 9-1-1, including the personnel costs of one or 876  
more public safety answering points providing that service. 877

(D) The costs described in divisions (A), (B), and (C) of 878  
this section may include any such costs payable pursuant to an 879  
agreement under division (J) of section 4931.41 of the Revised 880  
Code. 881

**Sec. 4931.66.** (A)(1) A telephone company, the state highway 882  
patrol as described in division (J) of section 4931.41 of the 883

Revised Code, and each subdivision or regional council of 884  
governments operating one or more public safety answering points 885  
for a countywide system providing wireless 9-1-1, shall provide 886  
the Ohio 9-1-1 coordinator with such information as the 887  
coordinator requests for the purposes of carrying out the 888  
coordinator's duties under sections 4931.60 to 4931.70 of the 889  
Revised Code, including, but not limited to, duties regarding the 890  
collection of the wireless 9-1-1 charge and regarding the 891  
provision of a report or recommendation under section 4931.70 of 892  
the Revised Code. 893

(2) A wireless service provider shall provide an official, 894  
employee, agent, or representative of a subdivision or regional 895  
council of governments operating a public safety answering point, 896  
or of the state highway patrol as described in division (J) of 897  
section 4931.41 of the Revised Code, with such technical, service, 898  
and location information as the official, employee, agent, or 899  
representative requests for the purpose of providing wireless 900  
9-1-1. 901

(3) A subdivision or regional council of governments 902  
operating one or more public safety answering points of a 9-1-1 903  
system, and a telephone company, shall provide to the Ohio 9-1-1 904  
council such information as the council requires for the purpose 905  
of carrying out its duties under division (D) of section 4931.68 906  
of the Revised Code. 907

(B)(1) Any information provided under division (A) of this 908  
section that consists of trade secrets as defined in section 909  
1333.61 of the Revised Code or of information regarding the 910  
customers, revenues, expenses, or network information of a 911  
telephone company shall be confidential and does not constitute a 912  
public record for the purpose of section 149.43 of the Revised 913  
Code. 914

(2) The public utilities commission, the Ohio 9-1-1 coordinator, and any official, employee, agent, or representative of the commission, of the state highway patrol as described in division (J) of section 4931.41 of the Revised Code, or of a subdivision or regional council of governments operating a public safety answering point, while acting or claiming to act in the capacity of the commission or coordinator or such official, employee, agent, or representative, shall not disclose any information provided under division (A) of this section regarding a telephone company's customers, revenues, expenses, or network information. Nothing in division (B)(2) of this section precludes any such information from being aggregated and included in any report required under section 4931.70 or division (D)(2) of section 4931.69 of the Revised Code, provided the aggregated information does not identify the number of any particular company's customers or the amount of its revenues or expenses or identify a particular company as to any network information.

**Sec. 5703.57.** (A) As used in this section, "Ohio business gateway" has the same meaning as in section 718.051 of the Revised Code.

(B) There is hereby created the Ohio business gateway steering committee to direct the continuing development of the Ohio business gateway and to oversee its operations. The committee shall provide general oversight regarding operation of the Ohio business gateway and shall recommend to the department of administrative services enhancements that will improve the Ohio business gateway. The committee shall consider all banking, technological, administrative, and other issues associated with the Ohio business gateway and shall make recommendations regarding the type of reporting forms or other tax documents to be filed through the Ohio business gateway.

(C) The committee shall consist of:	946
(1) The following members, appointed by the governor with the advice and consent of the senate:	947
(a) Not more than <del>two</del> <u>four</u> representatives of the business community;	948
(b) Not more than three representatives of municipal tax administrators; and	949
(c) Not more than two tax practitioners.	950
(2) The following ex officio members:	951
(a) The director or other highest officer of each state agency that has tax reporting forms or other tax documents filed with it through the Ohio business gateway or the director's designee;	952
(b) The secretary of state or the secretary of state's designee;	953
(c) The treasurer of state or the treasurer of state's designee;	954
(d) The director of budget and management or the director's designee;	955
(e) The state chief information officer or the officer's designee;	956
(f) The tax commissioner or the tax commissioner's designee;	957
and	958
(g) The director of development or the director's designee.	959
An appointed member shall serve until the member resigns or is removed by the governor. Vacancies shall be filled in the same manner as original appointments.	960
(D) A vacancy on the committee does not impair the right of the other members to exercise all the functions of the committee.	961
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The presence of a majority of the members of the committee 975  
constitutes a quorum for the conduct of business of the committee. 976  
The concurrence of at least a majority of the members of the 977  
committee is necessary for any action to be taken by the 978  
committee. On request, each member of the committee shall be 979  
reimbursed for the actual and necessary expenses incurred in the 980  
discharge of the member's duties. 981

(E) The committee is a part of the department of taxation for 982  
administrative purposes. 983

(F) Each year, the governor shall select a member of the 984  
committee to serve as chairperson. The chairperson shall appoint 985  
an official or employee of the department of taxation to act as 986  
the committee's secretary. The secretary shall keep minutes of the 987  
committee's meetings and a journal of all meetings, proceedings, 988  
findings, and determinations of the committee. 989

(G) The committee ~~shall~~ may hire professional, technical, and 990  
clerical staff needed to support its activities. 991

(H) The committee shall meet as often as necessary to perform 992  
its duties. 993

**Sec. 5705.13.** (A) A taxing authority of a subdivision, by 994  
resolution or ordinance, may establish reserve balance accounts to 995  
accumulate currently available resources for the following 996  
purposes: 997

(1) To stabilize subdivision budgets against cyclical changes 998  
in revenues and expenditures; 999

(2) Except as otherwise provided by this section, to provide 1000  
for the payment of claims and deductibles under a an individual or 1001  
joint self-insurance program for the subdivision, if the 1002  
subdivision is permitted by law to establish such a program; 1003

(3) To provide for the payment of claims, assessments, and 1004

deductibles under a self-insurance program, individual 1005  
retrospective ratings plan, group rating plan, group retrospective 1006  
rating plan, medical only program, deductible plan, or large 1007  
deductible plan for workers' compensation. 1008

The ordinance or resolution establishing a reserve balance 1009  
account shall state the purpose for which the account is 1010  
established, the fund in which the account is to be established, 1011  
and the total amount of money to be reserved in the account. 1012

~~A subdivision that participates in a risk sharing pool, by~~ 1013  
~~which governments pool risks and funds and share in the costs of~~ 1014  
~~losses, shall not establish a reserve balance account to provide~~ 1015  
~~self-insurance for the subdivision.~~ 1016

Not more than one reserve balance account may be established 1017  
for each of the purposes permitted under divisions (A)(2) and (3) 1018  
of this section. Money to the credit of a reserve balance account 1019  
may be expended only for the purpose for which the account was 1020  
established. 1021

A reserve balance account established for the purpose 1022  
described in division (A)(1) of this section may be established in 1023  
the general fund or in one or more special funds for operating 1024  
purposes of the subdivision. The amount of money to be reserved in 1025  
such an account in any fiscal year shall not exceed five per cent 1026  
of the revenue credited in the preceding fiscal year to the fund 1027  
in which the account is established, or, in the case of a reserve 1028  
balance account of a county or of a township, the greater of that 1029  
amount or one-sixth of the expenditures during the preceding 1030  
fiscal year from the fund in which the account is established. 1031  
Subject to division (G) of section 5705.29 of the Revised Code, 1032  
any reserve balance in an account established under division 1033  
(A)(1) of this section shall not be considered part of the 1034  
unencumbered balance or revenue of the subdivision under division 1035  
(A) of section 5705.35 or division (A)(1) of section 5705.36 of 1036

the Revised Code. 1037

At any time, a taxing authority of a subdivision, by 1038  
resolution or ordinance, may reduce or eliminate the reserve 1039  
balance in a reserve balance account established for the purpose 1040  
described in division (A)(1) of this section. 1041

A reserve balance account established for the purpose 1042  
described in division (A)(2) or (3) of this section shall be 1043  
established in the general fund of the subdivision or by the 1044  
establishment of a separate internal service fund established to 1045  
account for the operation of ~~the~~ an individual or joint 1046  
self-insurance or retrospective ratings plan program described in 1047  
division (A)(2) of this section or a workers' compensation program 1048  
or plan described in division (A)(3) of this section, and shall be 1049  
based on sound actuarial principles. The total amount of money in 1050  
a reserve balance account for self-insurance may be expressed in 1051  
dollars or as the amount determined to represent an adequate 1052  
reserve according to sound actuarial principles. 1053

A taxing authority of a subdivision, by resolution or 1054  
ordinance, may rescind a reserve balance account established under 1055  
this division. If a reserve balance account is rescinded, money 1056  
that has accumulated in the account shall be transferred to the 1057  
fund or funds from which the money originally was transferred. 1058

(B) A taxing authority of a subdivision, by resolution or 1059  
ordinance, may establish a special revenue fund for the purpose of 1060  
accumulating resources for the payment of accumulated sick leave 1061  
and vacation leave, and for payments in lieu of taking 1062  
compensatory time off, upon the termination of employment or the 1063  
retirement of officers and employees of the subdivision. The 1064  
special revenue fund may also accumulate resources for payment of 1065  
salaries during any fiscal year when the number of pay periods 1066  
exceeds the usual and customary number of pay periods. 1067  
Notwithstanding sections 5705.14, 5705.15, and 5705.16 of the 1068

Revised Code, the taxing authority, by resolution or ordinance, 1069  
may transfer money to the special revenue fund from any other fund 1070  
of the subdivision from which such payments may lawfully be made. 1071  
The taxing authority, by resolution or ordinance, may rescind a 1072  
special revenue fund established under this division. If a special 1073  
revenue fund is rescinded, money that has accumulated in the fund 1074  
shall be transferred to the fund or funds from which the money 1075  
originally was transferred. 1076

(C) A taxing authority of a subdivision, by resolution or 1077  
ordinance, may establish a capital projects fund for the purpose 1078  
of accumulating resources for the acquisition, construction, or 1079  
improvement of fixed assets of the subdivision. For the purposes 1080  
of this section, "fixed assets" includes motor vehicles. More than 1081  
one capital projects fund may be established and may exist at any 1082  
time. The ordinance or resolution shall identify the source of the 1083  
money to be used to acquire, construct, or improve the fixed 1084  
assets identified in the resolution or ordinance, the amount of 1085  
money to be accumulated for that purpose, the period of time over 1086  
which that amount is to be accumulated, and the fixed assets that 1087  
the taxing authority intends to acquire, construct, or improve 1088  
with the money to be accumulated in the fund. 1089

A taxing authority of a subdivision shall not accumulate 1090  
money in a capital projects fund for more than ten years after the 1091  
resolution or ordinance establishing the fund is adopted. If the 1092  
subdivision has not entered into a contract for the acquisition, 1093  
construction, or improvement of fixed assets for which money was 1094  
accumulated in such a fund before the end of that ten-year period, 1095  
the fiscal officer of the subdivision shall transfer all money in 1096  
the fund to the fund or funds from which that money originally was 1097  
transferred or the fund that originally was intended to receive 1098  
the money. 1099

A taxing authority of a subdivision, by resolution or 1100

ordinance, may rescind a capital projects fund. If a capital 1101  
projects fund is rescinded, money that has accumulated in the fund 1102  
shall be transferred to the fund or funds from which the money 1103  
originally was transferred. 1104

Notwithstanding sections 5705.14, 5705.15, and 5705.16 of the 1105  
Revised Code, the taxing authority of a subdivision, by resolution 1106  
or ordinance, may transfer money to the capital projects fund from 1107  
any other fund of the subdivision that may lawfully be used for 1108  
the purpose of acquiring, constructing, or improving the fixed 1109  
assets identified in the resolution or ordinance. 1110

**Sec. 5713.07.** The county auditor, at the time of making the 1111  
assessment of real property subject to taxation, shall enter in a 1112  
separate list pertinent descriptions of all burying grounds, 1113  
public schoolhouses, houses used exclusively for public worship, 1114  
institutions of purely public charity, real property used 1115  
exclusively for a home for the aged, as defined in section 5701.13 1116  
of the Revised Code, public buildings and property used 1117  
exclusively for any public purpose, and any other property, with 1118  
the lot or tract of land on which such house, institution, public 1119  
building, or other property is situated, and which have been 1120  
exempted from taxation by ~~either~~ the tax commissioner or auditor 1121  
under section 5715.27 of the Revised Code or by the housing 1122  
officer under section 3735.67 of the Revised Code. The auditor 1123  
shall value such houses, buildings, property, and lots and tracts 1124  
of land at their taxable value in the same manner as the auditor 1125  
is required to value other real property, designating in each case 1126  
the township, municipal corporation, and number of the school 1127  
district, or the name or designation of the school, religious 1128  
society, or institution to which each house, lot, or tract 1129  
belongs. If such property is held and used for other public 1130  
purposes, the auditor shall state by whom or how it is held. 1131

**Sec. 5713.08.** (A) The county auditor shall make a list of all 1132  
real and personal property in the auditor's county that is 1133  
exempted from taxation. Such list shall show the name of the 1134  
owner, the value of the property exempted, and a statement in 1135  
brief form of the ground on which such exemption has been granted. 1136  
It shall be corrected annually by adding thereto the items of 1137  
property which have been exempted during the year, and by striking 1138  
therefrom the items which in the opinion of the auditor have lost 1139  
their right of exemption and which have been reentered on the 1140  
taxable list, but no property shall be struck from the exempt 1141  
property list solely because the property has been conveyed to a 1142  
single member limited liability company with a nonprofit purpose 1143  
from its nonprofit member or because the property has been 1144  
conveyed by a single member limited liability company with a 1145  
nonprofit purpose to its nonprofit member. No additions shall be 1146  
made to such exempt lists and no additional items of property 1147  
shall be exempted from taxation without the consent of the tax 1148  
commissioner as is provided for in section 5715.27 of the Revised 1149  
Code or without the consent of the housing officer under section 1150  
3735.67 of the Revised Code, except for property exempted by the 1151  
auditor under that section or qualifying agricultural real 1152  
property, as defined in section 5709.28 of the Revised Code, that 1153  
is enrolled in an agriculture security area that is exempt under 1154  
that section. The commissioner may revise at any time the list in 1155  
every county so that no property is improperly or illegally 1156  
exempted from taxation. The auditor shall follow the orders of the 1157  
commissioner given under this section. An abstract of such list 1158  
shall be filed annually with the commissioner, on a form approved 1159  
by the commissioner, and a copy thereof shall be kept on file in 1160  
the office of each auditor for public inspection. 1161

An application for exemption of property shall include a 1162  
certificate executed by the county treasurer certifying one of the 1163

following: 1164

(1) That all taxes, interest, and penalties levied and 1165  
assessed against the property sought to be exempted have been paid 1166  
in full for all of the tax years preceding the tax year for which 1167  
the application for exemption is filed, except for such taxes, 1168  
interest, and penalties that may be remitted under division (C) of 1169  
this section; 1170

(2) That the applicant has entered into a valid delinquent 1171  
tax contract with the county treasurer pursuant to division (A) of 1172  
section 323.31 of the Revised Code to pay all of the delinquent 1173  
taxes, interest, and penalties charged against the property, 1174  
except for such taxes, interest, and penalties that may be 1175  
remitted under division (C) of this section. If the auditor 1176  
receives notice under section 323.31 of the Revised Code that such 1177  
a written delinquent tax contract has become void, the auditor 1178  
shall strike such property from the list of exempted property and 1179  
reenter such property on the taxable list. If property is removed 1180  
from the exempt list because a written delinquent tax contract has 1181  
become void, current taxes shall first be extended against that 1182  
property on the general tax list and duplicate of real and public 1183  
utility property for the tax year in which the auditor receives 1184  
the notice required by division (A) of section 323.31 of the 1185  
Revised Code that the delinquent tax contract has become void or, 1186  
if that notice is not timely made, for the tax year in which falls 1187  
the latest date by which the treasurer is required by such section 1188  
to give such notice. A county auditor shall not remove from any 1189  
tax list and duplicate the amount of any unpaid delinquent taxes, 1190  
assessments, interest, or penalties owed on property that is 1191  
placed on the exempt list pursuant to this division. 1192

(3) That a tax certificate has been issued under section 1193  
5721.32 or 5721.33 of the Revised Code with respect to the 1194  
property that is the subject of the application, and the tax 1195

certificate is outstanding. 1196

(B) If the treasurer's certificate is not included with the 1197  
application or the certificate reflects unpaid taxes, penalties, 1198  
and interest that may not be remitted, the tax commissioner or 1199  
county auditor with whom the application was filed shall notify 1200  
the property owner of that fact, and the applicant shall be given 1201  
sixty days from the date that notification was mailed in which to 1202  
provide the tax commissioner or county auditor with a corrected 1203  
treasurer's certificate. If a corrected treasurer's certificate is 1204  
not received within the time permitted, the tax commissioner or 1205  
county auditor does not have authority to consider the tax 1206  
exemption application. 1207

(C) Any taxes, interest, and penalties which have become a 1208  
lien after the property was first used for the exempt purpose, but 1209  
in no case prior to the date of acquisition of the title to the 1210  
property by the applicant, may be remitted by the commissioner or 1211  
county auditor, except as is provided in division (A) of section 1212  
5713.081 of the Revised Code. 1213

(D) Real property acquired by the state in fee simple is 1214  
exempt from taxation from the date of acquisition of title or date 1215  
of possession, whichever is the earlier date, provided that all 1216  
taxes, interest, and penalties as provided in the apportionment 1217  
provisions of section 319.20 of the Revised Code have been paid to 1218  
the date of acquisition of title or date of possession by the 1219  
state, whichever is earlier. The proportionate amount of taxes 1220  
that are a lien but not yet determined, assessed, and levied for 1221  
the year in which the property is acquired, shall be remitted by 1222  
the county auditor for the balance of the year from date of 1223  
acquisition of title or date of possession, whichever is earlier. 1224  
This section shall not be construed to authorize the exemption of 1225  
such property from taxation or the remission of taxes, interest, 1226  
and penalties thereon until all private use has terminated. 1227



**Sec. 5713.081.** (A) No application for real property tax 1228  
exemption and tax remission shall be filed with, or considered by, 1229  
the tax commissioner or county auditor in which tax remission is 1230  
requested for more than three tax years, and the commissioner or 1231  
auditor shall not remit more than three years' taxes, penalties, 1232  
and interest. 1233

(B) All taxes, penalties, and interest, that have been 1234  
delinquent for more than three years, appearing on the general tax 1235  
list and duplicate of real property which have been levied and 1236  
assessed against parcels of real property owned by the state, any 1237  
political subdivision, or any other entity whose ownership of real 1238  
property would constitute public ownership, shall be collected by 1239  
the county auditor of the county where the real property is 1240  
located. ~~Such~~ The auditor shall deduct from each distribution made 1241  
by the auditor, the amount necessary to pay the tax delinquency 1242  
from any revenues or funds to the credit of the state, any 1243  
political subdivision, or any other entity whose ownership of real 1244  
property would constitute public ownership thereof, passing under 1245  
the auditor's control, or which come into the auditor's 1246  
possession, and such deductions shall be made on a continuing 1247  
basis until all delinquent taxes, penalties, and interest noted in 1248  
this section have been paid. 1249

(C) As used in division (B) of this section, "political 1250  
subdivision" includes townships, municipalities, counties, school 1251  
districts, boards of education, all state and municipal 1252  
universities, park boards, and any other entity whose ownership of 1253  
real property would constitute public ownership. 1254

**Sec. 5713.082.** (A) Whenever the county auditor reenters an 1255  
item of property to the tax list as provided in section 5713.08 of 1256  
the Revised Code and there has been no conveyance of the property 1257  
between separate entities, the auditor shall send notice by 1258

certified mail to the owner of the property that it is now subject 1259  
to property taxation as a result of such action. The auditor shall 1260  
send the notice at the same time the auditor certifies the real 1261  
property tax duplicate to the county treasurer. The notice shall 1262  
describe the property and indicate that the owner may reapply for 1263  
tax exemption by filing an application for exemption as provided 1264  
in section 5715.27 of the Revised Code, and that failure to file 1265  
such an application within the proper time period will result in 1266  
the owner having to pay the taxes even if the property continued 1267  
to be used for an exempt purpose. 1268

(B) If the auditor failed to send the notice required by this 1269  
section, and if the owner of the property subsequently files an 1270  
application for tax exemption for the property for the current tax 1271  
year, the tax commissioner or county auditor may grant exemption 1272  
to the property, and the commissioner or auditor shall remit all 1273  
taxes and penalties for each prior year since the property was 1274  
reentered on the tax list, notwithstanding ~~the provisions of~~ 1275  
division (A) of section 5713.081 of the Revised Code. 1276

**Sec. 5715.27.** (A)(1) Except as provided in division (A)(2) of 1277  
this section and in section 3735.67 of the Revised Code, the 1278  
owner, a vendee in possession under a purchase agreement or a land 1279  
contract, the beneficiary of a trust, or a lessee for an initial 1280  
term of not less than thirty years of any property may file an 1281  
application with the tax commissioner, on forms prescribed by the 1282  
commissioner, requesting that such property be exempted from 1283  
taxation and that taxes, interest, and penalties be remitted as 1284  
provided in division (C) of section 5713.08 of the Revised Code. 1285

(2) If the property that is the subject of the application 1286  
for exemption is any of the following, the application shall be 1287  
filed with the county auditor of the county in which the property 1288  
is listed for taxation: 1289

<u>(a) A public road or highway;</u>	1290
<u>(b) Property belonging to the federal government of the United States;</u>	1291 1292
<u>(c) Additions or other improvements to an existing building or structure that belongs to the state or a political subdivision, as defined in section 5713.081 of the Revised Code, and that is exempted from taxation as property used exclusively for a public purpose;</u>	1293 1294 1295 1296 1297
<u>(d) Property of the boards of trustees and of the housing commissions of the state universities, the northeastern Ohio universities college of medicine, and of the state to be exempted under section 3345.17 of the Revised Code.</u>	1298 1299 1300 1301
(B) The board of education of any school district may request the tax commissioner <u>or county auditor</u> to provide it with notification of applications for exemption from taxation for property located within that district. If so requested, the commissioner <u>or auditor</u> shall send to the board on a monthly basis reports that contain sufficient information to enable the board to identify each property that is the subject of an exemption application, including, but not limited to, the name of the property owner or applicant, the address of the property, and the auditor's parcel number. The commissioner <u>or auditor</u> shall mail the reports by the fifteenth day of the month following the end of the month in which the commissioner <u>or auditor</u> receives the applications for exemption.	1302 1303 1304 1305 1306 1307 1308 1309 1310 1311 1312 1313 1314
(C) A board of education that has requested notification under division (B) of this section may, with respect to any application for exemption of property located in the district and included in the commissioner's <u>or auditor's</u> most recent report provided under that division, file a statement with the commissioner <u>or auditor</u> and with the applicant indicating its	1315 1316 1317 1318 1319 1320

intent to submit evidence and participate in any hearing on the 1321  
application. The statements shall be filed prior to the first day 1322  
of the third month following the end of the month in which that 1323  
application was docketed by the commissioner or auditor. A 1324  
statement filed in compliance with this division entitles the 1325  
district to submit evidence and to participate in any hearing on 1326  
the property and makes the district a party for purposes of 1327  
sections 5717.02 to 5717.04 of the Revised Code in any appeal of 1328  
the commissioner's or auditor's decision to the board of tax 1329  
appeals. 1330

(D) The commissioner or auditor shall not hold a hearing on 1331  
or grant or deny an application for exemption of property in a 1332  
school district whose board of education has requested 1333  
notification under division (B) of this section until the end of 1334  
the period within which the board may submit a statement with 1335  
respect to that application under division (C) of this section. 1336  
The commissioner or auditor may act upon an application at any 1337  
time prior to that date upon receipt of a written waiver from each 1338  
such board of education, or, in the case of exemptions authorized 1339  
by section 725.02, 1728.10, 5709.40, 5709.41, 5709.411, 5709.62, 1340  
5709.63, 5709.632, 5709.73, 5709.78, 5709.84, or 5709.88 of the 1341  
Revised Code, upon the request of the property owner. Failure of a 1342  
board of education to receive the report required in division (B) 1343  
of this section shall not void an action of the commissioner or 1344  
auditor with respect to any application. The commissioner or 1345  
auditor may extend the time for filing a statement under division 1346  
(C) of this section. 1347

(E) A complaint may also be filed with the commissioner or 1348  
auditor by any person, board, or officer authorized by section 1349  
5715.19 of the Revised Code to file complaints with the county 1350  
board of revision against the continued exemption of any property 1351  
granted exemption by the commissioner or auditor under this 1352

section. 1353

(F) An application for exemption and a complaint against 1354  
exemption shall be filed prior to the thirty-first day of December 1355  
of the tax year for which exemption is requested or for which the 1356  
liability of the property to taxation in that year is requested. 1357  
The commissioner or auditor shall consider such application or 1358  
complaint in accordance with procedures established by the 1359  
commissioner, determine whether the property is subject to 1360  
taxation or exempt therefrom, and, if the commissioner makes the 1361  
determination, certify the ~~commissioner's findings~~ determination 1362  
to the auditor, ~~who~~. Upon making the determination or receiving 1363  
the commissioner's determination, the auditor shall correct the 1364  
tax list and duplicate accordingly. If a tax certificate has been 1365  
sold under section 5721.32 or 5721.33 of the Revised Code with 1366  
respect to property for which an exemption has been requested, the 1367  
tax commissioner or auditor shall also certify the findings to the 1368  
county treasurer of the county in which the property is located. 1369

(G) Applications and complaints, and documents of any kind 1370  
related to applications and complaints, filed with the tax 1371  
commissioner or county auditor under this section, are public 1372  
records within the meaning of section 149.43 of the Revised Code. 1373

(H) If the commissioner or auditor determines that the use of 1374  
property or other facts relevant to the taxability of property 1375  
that is the subject of an application for exemption or a complaint 1376  
under this section has changed while the application or complaint 1377  
was pending, the commissioner or auditor may make the 1378  
determination under division (F) of this section separately for 1379  
each tax year beginning with the year in which the application or 1380  
complaint was filed or the year for which remission of taxes under 1381  
division (C) of section 5713.08 of the Revised Code was requested, 1382  
and including each subsequent tax year during which the 1383  
application or complaint is pending before the commissioner or 1384

auditor. 1385

**Sec. 5717.02.** (A) Except as otherwise provided by law, 1386  
appeals from final determinations by the tax commissioner of any 1387  
preliminary, amended, or final tax assessments, reassessments, 1388  
valuations, determinations, findings, computations, or orders made 1389  
by the commissioner may be taken to the board of tax appeals by 1390  
the taxpayer, by the person to whom notice of the tax assessment, 1391  
reassessment, valuation, determination, finding, computation, or 1392  
order by the commissioner is required by law to be given, by the 1393  
director of budget and management if the revenues affected by ~~such~~ 1394  
that decision would accrue primarily to the state treasury, or by 1395  
the county auditors of the counties to the undivided general tax 1396  
funds of which the revenues affected by ~~such~~ that decision would 1397  
primarily accrue. Appeals from the redetermination by the director 1398  
of development under division (B) of section 5709.64 or division 1399  
(A) of section 5709.66 of the Revised Code may be taken to the 1400  
board of tax appeals by the enterprise to which notice of the 1401  
redetermination is required by law to be given. Appeals from a 1402  
decision of the tax commissioner or county auditor concerning an 1403  
application for a property tax exemption may be taken to the board 1404  
of tax appeals by the applicant or by a school district that filed 1405  
a statement concerning ~~such~~ that application under division (C) of 1406  
section 5715.27 of the Revised Code. Appeals from a 1407  
redetermination by the director of job and family services under 1408  
section 5733.42 of the Revised Code may be taken by the person to 1409  
which the notice of the redetermination is required by law to be 1410  
given under that section. 1411

~~Such~~ (B) The appeals shall be taken by the filing of a notice 1412  
of appeal with the board, and with the tax commissioner if the tax 1413  
commissioner's action is the subject of the appeal, with the 1414  
county auditor if the county auditor's action is the subject of 1415  
the appeal, with the director of development if that director's 1416

action is the subject of the appeal, or with the director of job 1417  
and family services if that director's action is the subject of 1418  
the appeal. The notice of appeal shall be filed within sixty days 1419  
after service of the notice of the tax assessment, reassessment, 1420  
valuation, determination, finding, computation, or order by the 1421  
commissioner, property tax exemption determination by the 1422  
commissioner or the county auditor, or redetermination by the 1423  
director has been given as provided in section 5703.37, 5709.64, 1424  
5709.66, or 5733.42 of the Revised Code. The notice of ~~such~~ appeal 1425  
may be filed in person or by certified mail, express mail, or 1426  
authorized delivery service. If the notice of ~~such~~ appeal is filed 1427  
by certified mail, express mail, or authorized delivery service as 1428  
provided in section 5703.056 of the Revised Code, the date of the 1429  
United States postmark placed on the sender's receipt by the 1430  
postal service or the date of receipt recorded by the authorized 1431  
delivery service shall be treated as the date of filing. The 1432  
notice of appeal shall have attached ~~thereto~~ to it and 1433  
incorporated ~~therein~~ in it by reference a true copy of the notice 1434  
sent by the commissioner, county auditor, or director to the 1435  
taxpayer, enterprise, or other person of the final determination 1436  
or redetermination complained of, and shall also specify the 1437  
errors therein complained of, but failure to attach a copy of ~~such~~ 1438  
that notice and to incorporate it by reference in the notice of 1439  
appeal does not invalidate the appeal. 1440

(C) Upon the filing of a notice of appeal, the tax 1441  
commissioner, county auditor, or the director, as appropriate, 1442  
shall certify to the board a transcript of the record of the 1443  
proceedings before the commissioner, auditor, or director, 1444  
together with all evidence considered by the commissioner, 1445  
auditor, or director in connection ~~therewith~~ with the proceedings. 1446  
~~Such~~ Those appeals or applications may be heard by the board at 1447  
its office in Columbus or in the county where the appellant 1448  
resides, or it may cause its examiners to conduct ~~such~~ the 1449

hearings and to report to it their findings for affirmation or 1450  
rejection. 1451

(D) The board may order the appeal to be heard upon the 1452  
record and the evidence certified to it by the commissioner, 1453  
county auditor, or director, but upon the application of any 1454  
interested party the board shall order the hearing of additional 1455  
evidence, and it may make ~~such~~ an investigation concerning the 1456  
appeal ~~as~~ that it considers proper. 1457

**Section 2.** That existing sections 9.37, 167.03, 305.171, 1458  
505.603, 3917.04, 4931.41, 4931.43, 4931.44, 4931.45, 4931.49, 1459  
4931.50, 4931.64, 4931.65, 4931.66, 5703.57, 5705.13, 5713.07, 1460  
5713.08, 5713.081, 5713.082, 5715.27, and 5717.02 of the Revised 1461  
Code are hereby repealed. 1462

**Section 3.** The amendments by this act to sections 5713.07, 1463  
5713.08, 5713.081, 5713.082, 5715.27, and 5717.02 of the Revised 1464  
Code apply to applications for exemptions filed for tax year 2011 1465  
or thereafter. 1466

**Section 4.** Section 5713.08 of the Revised Code is presented 1467  
in this act as a composite of the section as amended by both Sub. 1468  
H.B. 160 and Sub. H.B. 289 of the 127th General Assembly. The 1469  
General Assembly, applying the principle stated in division (B) of 1470  
section 1.52 of the Revised Code that amendments are to be 1471  
harmonized if reasonably capable of simultaneous operation, finds 1472  
that the composite is the resulting version of the section in 1473  
effect prior to the effective date of the section as presented in 1474  
this act. 1475