

As Reported by the House Local Government Committee

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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**

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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 107
among its members, and between its members and other agencies of 108
local or state governments, whether or not within Ohio, and the 109
federal government; 110

(3) Make recommendations for review and action to the members 111

and other public agencies that perform functions within the region;	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
(6) 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 bodies of the members, perform such other functions and duties as are performed or capable of performance by the members and necessary or desirable for dealing with problems of mutual concern.	137 138 139 140 141

(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 insurance or coverage, for county officers and employees and their immediate dependents from the funds or budgets from which the county officers or employees are compensated for services, issued by an insurance company or benefits.~~

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

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

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

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

(D) The board of trustees of a jointly administered trust fund that receives contributions pursuant to collective bargaining agreements entered into between the board of county commissioners of any county and a collective bargaining representative of the

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 trustees may offer benefits to officers and employees through a cafeteria plan that meets the requirements of section 125 of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 125, as amended, after first adopting a policy authorizing an officer or employee to receive a cash payment in lieu of a benefit otherwise offered to township officers or employees under any of those sections, but only if the cash payment does not exceed twenty-five per cent of the cost of premiums or payments that otherwise would be paid by the board for benefits for the officer or employee under an offered policy, contract, or plan. No cash payment in lieu of a benefit shall be made pursuant to this section unless the officer or employee signs a statement affirming that the officer or employee is covered under another health insurance or health care policy, contract, or plan in the case of a health benefit, or a life insurance policy in the case of a life insurance benefit, and setting forth the name of the employer, if any, that sponsors the coverage, the name of the carrier that provides the coverage, and an identifying number of the applicable policy, contract, or plan.

(B) In addition to providing the benefits to township officers and employees under section 505.60, 505.601, or 505.602 of the Revised Code, a board of township trustees may offer a health and wellness benefit program through which the township provides a benefit or incentive to township officers, employees, and their immediate dependents to maintain a healthy lifestyle, including, but not limited to, programs to encourage healthy eating and nutrition, exercise and physical activity, weight control or the elimination of obesity, and cessation of smoking or alcohol use.

(C) The township fiscal officer may deduct from a township employee's salary or wages the amount authorized to be paid by the

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 603
points as between the alternatives set forth in division (B)(5) of 604
section 4931.43 of the Revised Code; 605

~~(5)~~(6) Providing for wireless enhanced 9-1-1; 606

~~(6)~~(7) Adding a telephone company as a participant in a 607

countywide 9-1-1 system after the implementation of wireline 9-1-1 608
or wireless enhanced 9-1-1; 609

~~(7)~~(8) Providing that the state highway patrol or one or more 610
public safety answering points of another 9-1-1 system function as 611
a public safety answering point or points for the provision of 612
wireline or wireless 9-1-1 for all or part of the territory of the 613
system established under the final plan, as contemplated under 614
division (J) of section 4931.41 of the Revised Code; 615

~~(8)~~(9) Making any other necessary adjustments to the plan. 616

(B) Except as otherwise provided in division (C) of this 617
section, a final plan shall be amended in the manner provided for 618
adopting a final plan under sections 4931.42 to 4931.44 of the 619
Revised Code, including convening a 9-1-1 planning committee and 620
developing a proposed amended plan prior to adopting an amended 621
final plan. 622

(C)(1) To amend a final plan for the purpose described in 623
division (A)~~(6)~~(7) of this section, an entity that wishes to be 624
added as a participant in a 9-1-1 system shall file a written 625
letter of that intent with the board of county commissioners of 626
the county that approved the final plan. The final plan is deemed 627
amended upon the filing of that letter. The entity that files the 628
letter shall send written notice of that filing to all 629
subdivisions, regional councils of governments, and telephone 630
companies participating in the system. 631

(2) An amendment to a final plan for a purpose set forth in 632
division (A)(1), (3), ~~(5)~~(6), or ~~(8)~~(9) of this section may be 633
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', 697
employees', agents', or suppliers' provision of assistance to a 698
public utility, municipal utility, or state or local government as 699
authorized by divisions (F)(4) and (5) of this section. 700

(D) No person shall knowingly use the telephone number of a 701

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 733
jurisdiction of the public utilities commission. 734

Sec. 4931.50. (A) The attorney general, upon request of the 735
public utilities commission or on the attorney general's own 736
initiative, shall begin proceedings against a telephone company 737
that is a wireline service provider to enforce compliance with 738
sections 4931.40 to 4931.70 of the Revised Code or with the terms, 739
conditions, requirements, or specifications of a final plan or of 740
an agreement under section 4931.48 of the Revised Code as to 741
wireline or wireless 9-1-1. 742

(B) The attorney general, upon the attorney general's own 743
initiative, or any prosecutor, upon the prosecutor's initiative, 744
shall begin proceedings against a subdivision or a regional 745
council of governments as to wireline or wireless 9-1-1 to enforce 746
compliance with sections 4931.40 to 4931.70 of the Revised Code or 747
with the terms, conditions, requirements, or specifications of a 748
final plan or of an agreement under section 4931.48 of the Revised 749
Code as to wireline or wireless 9-1-1. 750

Sec. 4931.64. (A) Prior to the first disbursement under this 751
section and annually thereafter not later than the twenty-fifth 752
day of January, until the wireless 9-1-1 government assistance 753
fund is depleted, the Ohio 9-1-1 coordinator shall do both of the 754
following for the purposes of division (B) of this section: 755

(1) Determine, for a county that has adopted a final plan 756
under sections 4931.40 to 4931.70 of the Revised Code for the 757
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 822
council of governments operating a public safety answering point 823
of a 9-1-1 system to use, as provided in the final plan for the 824
system or in an agreement under section 4931.48 of the Revised 825

Code, any other authorized revenue of the subdivision or the 826
regional council of governments for the purposes of providing 827
basic or enhanced 9-1-1. 828

Sec. 4931.65. Except as otherwise provided in section 829
4931.651 of the Revised Code: 830

(A) A countywide 9-1-1 system receiving a disbursement under 831
section 4931.64 of the Revised Code shall provide countywide 832
wireless enhanced 9-1-1 in accordance with sections 4931.40 to 833
4931.70 of the Revised Code beginning as soon as reasonably 834
possible after receipt of the first disbursement or, if that 835
service is already implemented, shall continue to provide such 836
service. Except as provided in divisions (B) and (C) of this 837
section, a disbursement shall be used solely for the purpose of 838
paying either or both of the following: 839

(1) Any costs of designing, upgrading, purchasing, leasing, 840
programming, installing, testing, or maintaining the necessary 841
data, hardware, software, and trunking required for the public 842
safety answering point or points of the 9-1-1 system to provide 843
wireless enhanced 9-1-1, which costs are incurred before or on or 844
after May 6, 2005, and consist of such additional costs of the 845
9-1-1 system over and above any costs incurred to provide wireline 846
9-1-1 or to otherwise provide wireless enhanced 9-1-1. Annually, 847
up to twenty-five thousand dollars of the disbursements received 848
on or after January 1, 2009, may be applied to data, hardware, and 849
software that automatically alerts personnel receiving a 9-1-1 850
call that a person at the subscriber's address or telephone number 851
may have a mental or physical disability, of which that personnel 852
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 9-1-1 915
coordinator, and any official, employee, agent, or representative 916
of the commission, of the state highway patrol as described in 917
division (J) of section 4931.41 of the Revised Code, or of a 918

subdivision or regional council of governments operating a public 919
safety answering point, while acting or claiming to act in the 920
capacity of the commission or coordinator or such official, 921
employee, agent, or representative, shall not disclose any 922
information provided under division (A) of this section regarding 923
a telephone company's customers, revenues, expenses, or network 924
information. Nothing in division (B)(2) of this section precludes 925
any such information from being aggregated and included in any 926
report required under section 4931.70 or division (D)(2) of 927
section 4931.69 of the Revised Code, provided the aggregated 928
information does not identify the number of any particular 929
company's customers or the amount of its revenues or expenses or 930
identify a particular company as to any network information. 931

Sec. 5703.57. (A) As used in this section, "Ohio business 932
gateway" has the same meaning as in section 718.051 of the Revised 933
Code. 934

(B) There is hereby created the Ohio business gateway 935
steering committee to direct the continuing development of the 936
Ohio business gateway and to oversee its operations. The committee 937
shall provide general oversight regarding operation of the Ohio 938
business gateway and shall recommend to the department of 939
administrative services enhancements that will improve the Ohio 940
business gateway. The committee shall consider all banking, 941
technological, administrative, and other issues associated with 942
the Ohio business gateway and shall make recommendations regarding 943
the type of reporting forms or other tax documents to be filed 944
through the Ohio business gateway. 945

(C) The committee shall consist of: 946

(1) The following members, appointed by the governor with the 947
advice and consent of the senate: 948

(a) Not more than ~~two~~ four representatives of the business 949

community;	950
(b) Not more than three representatives of municipal tax administrators; and	951 952
(c) Not more than two tax practitioners.	953
(2) The following ex officio members:	954
(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;	955 956 957 958
(b) The secretary of state or the secretary of state's designee;	959 960
(c) The treasurer of state or the treasurer of state's designee;	961 962
(d) The director of budget and management or the director's designee;	963 964
(e) The state chief information officer or the officer's designee;	965 966
(f) The tax commissioner or the tax commissioner's designee; and	967 968
(g) The director of development or the director's designee.	969
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.	970 971 972
(D) A vacancy on the committee does not impair the right of the other members to exercise all the functions of the committee. The presence of a majority of the members of the committee constitutes a quorum for the conduct of business of the committee. The concurrence of at least a majority of the members of the committee is necessary for any action to be taken by the	973 974 975 976 977 978

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 account shall state the purpose for which the account is established, the fund in which the account is to be established, and the total amount of money to be reserved in the account.

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

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

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

At any time, a taxing authority of a subdivision, by resolution or ordinance, may reduce or eliminate the reserve balance in a reserve balance account established for the purpose

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 Revised Code, the taxing authority of a subdivision, by resolution or ordinance, may transfer money to the capital projects fund from any other fund of the subdivision that may lawfully be used for the purpose of acquiring, constructing, or improving the fixed assets identified in the resolution or ordinance.

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

Sec. 5713.08. (A) The county auditor shall make a list of all real and personal property in the auditor's county that is exempted from taxation. Such list shall show the name of the owner, the value of the property exempted, and a statement in

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

(a) A public road or highway; 1290

(b) Property belonging to the federal government of the 1291
United States; 1292

(c) Additions or other improvements to an existing building 1293
or structure that belongs to the state or a political subdivision, 1294
as defined in section 5713.081 of the Revised Code, and that is 1295
exempted from taxation as property used exclusively for a public 1296
purpose; 1297

(d) Property of the boards of trustees and of the housing 1298
commissions of the state universities, the northeastern Ohio 1299
universities college of medicine, and of the state to be exempted 1300
under section 3345.17 of the Revised Code. 1301

(B) The board of education of any school district may request 1302
the tax commissioner or county auditor to provide it with 1303
notification of applications for exemption from taxation for 1304
property located within that district. If so requested, the 1305
commissioner or auditor shall send to the board on a monthly basis 1306
reports that contain sufficient information to enable the board to 1307
identify each property that is the subject of an exemption 1308
application, including, but not limited to, the name of the 1309
property owner or applicant, the address of the property, and the 1310
auditor's parcel number. The commissioner or auditor shall mail 1311
the reports by the fifteenth day of the month following the end of 1312
the month in which the commissioner or auditor receives the 1313
applications for exemption. 1314

(C) A board of education that has requested notification 1315
under division (B) of this section may, with respect to any 1316
application for exemption of property located in the district and 1317
included in the commissioner's or auditor's most recent report 1318
provided under that division, file a statement with the 1319
commissioner or auditor and with the applicant indicating its 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