

AN ACT

To amend sections 148.061, 303.213, 307.204, 503.01, 505.10, 505.266, 507.02, 507.021, 519.213, 713.081, 4113.52, 5709.41, 5709.74, 5709.75, 5709.78, and 5709.85 and to enact section 505.882 of the Revised Code to make various township law changes, to subject small solar facilities to local regulation, and to make an exception to the Uniform Depository Act for the treasurer and governing board that is a member of the Little Miami Joint Fire and Rescue District for certain investments of interim funds.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That sections 148.061, 303.213, 307.204, 503.01, 505.10, 505.266, 507.02, 507.021, 519.213, 713.081, 4113.52, 5709.41, 5709.74, 5709.75, 5709.78, and 5709.85 be amended and section 505.882 of the Revised Code be enacted to read as follows:

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

A board of township trustees may establish a designated Roth account feature or any other feature in which an officer or employee of the township may make tax-deferred or nontax-deferred contributions to an eligible government plan in accordance with 26 U.S.C. 457.

(B) Both of the following apply to a deferred compensation plan or program established under this section:

(1) Any income deferred under a plan or program shall continue to be included as regular compensation for the purpose of computing the contributions to and benefits from each officer's or employee's retirement system, ~~but~~.

(2) Any sums deferred shall not be included in the computation of any federal and state income taxes withheld on behalf of ~~the an~~ officer or employee. Sums contributed to a Roth account feature or other feature to which nontax-deferred contributions are made shall be included in the computation of any federal and state income taxes withheld on behalf of an officer or employee.

Sec. 303.213. (A) As used in this section, ~~"small":~~

(1) "Small wind farm" means wind turbines and associated facilities that are not subject to the jurisdiction of the power siting board under sections 4906.20 and 4906.201 of the Revised Code.

(2) "Small solar facility" means solar panels and associated facilities with a single interconnection to the electrical grid and designed for, or capable of, operation at an aggregate

capacity of less than fifty megawatts.

(B) Notwithstanding division (A) of section 303.211 of the Revised Code, sections 303.01 to 303.25 of the Revised Code confer power on a board of county commissioners or board of zoning appeals to adopt zoning regulations governing the location, erection, construction, reconstruction, change, alteration, maintenance, removal, use, or enlargement of any small wind farm or small solar facility, whether publicly or privately owned, or the use of land for that purpose, ~~which~~. With regard to a small wind farm, the regulations may be more strict than the regulations prescribed in rules adopted under division (B)(2) of section 4906.20 of the Revised Code.

(C) The designation under this section of a small wind farm or a small solar facility as a public utility for purposes of sections 303.01 to 303.25 of the Revised Code shall not affect the classification of a small wind farm or a small solar facility for purposes of state or local taxation.

(D) Nothing in division (C) of this section shall be construed as affecting the classification of a telecommunications tower as defined in division (B) or (E) of section 303.211 of the Revised Code or any other public utility for purposes of state and local taxation.

Sec. 307.204. (A) As used in this section:

(1) "Concentrated animal feeding facility" and "major concentrated animal feeding facility" have the same meanings as in section 903.01 of the Revised Code.

(2) "Facility" means a proposed new or expanded major concentrated animal feeding facility.

(3) "Improvement" means the construction, modification, or both of county infrastructure.

(B) A person who proposes to do any of the following shall provide written notification as required under division (C) of this section to the board of county commissioners of the county in which a facility is or is to be located:

(1) Establish a new major concentrated animal feeding facility;

(2) Increase the design capacity of an existing major concentrated animal feeding facility by ten per cent or more in excess of the design capacity set forth in the current permit for construction or modification of the facility or for installation or modification of the disposal system for manure at the facility issued under section 903.02 or division (J) of section 6111.03 of the Revised Code, as applicable;

(3) Increase the design capacity of an existing concentrated animal feeding facility by ten per cent or more in excess of the design capacity set forth in the current permit for construction or modification of the facility or for installation or modification of the disposal system for manure at the facility issued under section 903.02 or division (J) of section 6111.03 of the Revised Code, as applicable, and to a design capacity of more than ten times the number of animals specified in any of the categories in division ~~(H)~~ ~~(M)~~ of section 903.01 of the Revised Code.

(C) The person shall notify the board in writing by certified or ordinary mail of the proposed construction or expansion of the facility and include the following information:

(1) The anticipated travel routes of motor vehicles to and from the facility;

(2) The anticipated number and weights of motor vehicles traveling to and from the facility.

(D) At the request of the board, the county engineer may review the written notification and advise the board on both of the following:

(1) Improvements and maintenance of improvements that are reasonably needed in order to accommodate the impact on county infrastructure that is anticipated as a result of the facility,

including increased travel or the types of vehicles on county roads;

(2) The projected costs of the improvements and maintenance.

Not later than ten days after receiving the written notification, the board may request the person to provide additional reasonable and relevant information regarding the impact of the facility on county infrastructure. The person shall provide the information not later than ten days after the request is made.

(E)(1) Not later than thirty days after the initial written notification is received by the board, the board shall submit to the person its recommendations, if any, concerning the improvements that will be needed as a result of the facility and the cost of those improvements.

(2) Not later than fifteen days after receipt of the board's recommendations, the person shall notify the board either that the person agrees with the recommendations and will implement them or that the person is submitting reasonable alternative recommendations or modifications to the board. If the person agrees with the recommendations, they shall be considered to be the board's final recommendations.

(3) If the board receives alternative recommendations or modifications under division (E)(2) of this section, the board shall select final recommendations and submit them to the person not later than thirty days after the receipt of the alternative recommendations or modifications.

(F)(1) The board shall prepare a written, dated statement certifying that the written notification required under this section was submitted and that final recommendations were selected regarding needed improvements and the costs of those improvements. The board shall provide the person with the original of the statement so that the person can include it with the application for a permit to install for the facility as required under division (C)(4) of section 903.02 of the Revised Code. The board shall retain a copy of the statement for its records.

(2) If the board fails to prepare a written, dated statement in accordance with division (F)(1) of this section within seventy-five days of receiving the initial written notification by certified mail from the person, the person instead shall file with the application for a permit to install for the facility a notarized affidavit declaring that the person has met the criteria established in this section and that a written, dated statement was not received by the person from the board.

(G) If the person receives a written, dated statement from the board as provided in division (F)(1) of this section, the person shall construct, modify, and maintain or finance the construction, modification, and maintenance of improvements as provided in the board's final recommendations and with the approval and oversight of the county engineer. If the person fails to do so, the board shall notify the person either by certified mail or, if the board has record of an internet identifier of record associated with the person, by ordinary mail and by that internet identifier of record that the board intends to initiate mediation with the person if the person remains out of compliance with the final recommendations.

The board shall allow sufficient time for the person to apply for and proceed to obtain, for the purpose of financing the construction, modification, or maintenance of the improvements, exemptions from taxation under sections 5709.41, 5709.63, 5709.632, 5709.73, and 5709.78 of the Revised Code or state or federal grants that may be available.

If the person remains out of compliance with the final recommendations, the board may initiate mediation with the person in order to resolve the differences between them. If mediation fails

to resolve the differences, the board and the person first shall attempt to resolve the differences through any legal remedies before seeking redress through a court of common pleas.

(H) If the person subsequently submits an application under section 903.02 of the Revised Code for a permit to modify the facility, or if the routes of travel to or from the facility change for any reason other than road construction conducted by the county, the board or the person may request that additional information be provided in writing and shall proceed as provided in this section for the notification and recommendation proceedings.

(I) As used in this section, "internet identifier of record" has the same meaning as in section 9.312 of the Revised Code.

Sec. 503.01. Each civil township is a body politic and corporate, for the purpose of enjoying and exercising the rights and privileges conferred upon it by law. It may sue and be sued, plead and be impleaded, and receive and hold real estate by devise or deed, or receive and hold personal property for the benefit of the township for any useful purpose. The board of township trustees shall hold such property in trust for the township for the purpose specified in the devise, bequest, or deed of gift. Such board may also receive any conveyance of real estate to the township, when necessary to secure or pay a debt or claim due such township, and may sell and convey real estate so received. The proceeds of such sale shall be applied to the fund to which such debt or claim belonged. The board of township trustees may acquire real property within the unincorporated territory of the township in order to provide needed public improvements to the property pursuant to section 5709.41 or sections 5709.73 to 5709.75 of the Revised Code. The board of township trustees may enter into contracts with municipal corporations pursuant to section 715.70, 715.71, or 715.72 of the Revised Code, and with counties pursuant to division (D) of section 715.72 of the Revised Code, to create a joint economic development district.

Whenever the board finds it necessary to determine the value of any real property the township owns or proposes to acquire by purchase, lease, or otherwise, the board may employ for reasonable compensation competent appraisers to advise it of the value of the property or expert witnesses to testify to the value in an appropriation proceeding.

Sec. 505.10. (A) The board of township trustees may accept, on behalf of the township, the donation by bequest, devise, deed of gift, or otherwise, of any real or personal property for any township use. When the township has property, including motor vehicles, road machinery, equipment, and tools, that the board, by resolution, finds is not needed for public use, is obsolete, or is unfit for the use for which it was acquired, the board may sell and convey that property or otherwise dispose of it in accordance with this section. Except as otherwise provided in sections 505.08, 505.101, and 505.102 of the Revised Code, the sale or other disposition of unneeded, obsolete, or unfit-for-use property shall be made in accordance with one of the following:

(1) If the fair market value of property to be sold is, in the opinion of the board, in excess of two thousand five hundred dollars, the sale shall be by public auction or by sealed bid to the highest bidder. The board shall publish notice of the time, place, and manner of the sale once a week for two weeks in a newspaper published, or of general circulation, in the township, and shall post a typewritten or printed notice of the time, place, and manner of the sale in the office of the board for at least ten days prior to the sale. The board may also cause notice to be inserted in trade papers or other publications designated by it or to be distributed by electronic means, including posting the notice on

the board's internet web site. If the board posts the notice on its web site, it may eliminate the second notice otherwise required to be published in a newspaper published or of general circulation in the township, provided that the first notice published in such newspaper meets all of the following requirements:

- (a) It is published at least two weeks before the sale of the property.
- (b) It includes a statement that the notice is posted on the board's internet web site.
- (c) It includes the internet address of the board's internet web site.
- (d) It includes instructions describing how the notice may be accessed on the board's internet web site.

If the board conducts the sale of the property by sealed bid, the form of the bid shall be as prescribed by the board, and each bid shall contain the name of the person submitting it. Bids received shall be opened and tabulated at the time stated in the published and posted notices. The property shall be sold to the highest bidder, except that the board may reject all bids and hold another sale, by public auction or sealed bid, in the manner prescribed by this section.

(2) If the fair market value of property to be sold is, in the opinion of the board, two thousand five hundred dollars or less, the board may do either of the following:

- (a) Sell the property by private sale, without advertisement or public notification;

(b) Donate the property to an eligible nonprofit organization that is located in this state and is exempt from federal income taxation pursuant to 26 U.S.C. 501(a) and (c)(3). ~~Before donating any property under this division, the board shall adopt a resolution expressing its intent to make unneeded, obsolete, or unfit-for-use township property available to these organizations. The resolution shall include guidelines and procedures the board considers to be necessary to implement the donation program and shall indicate whether the township will conduct the donation program or the board will contract with a representative to conduct it. If a representative is known when the resolution is adopted, the resolution shall provide contact information such as the representative's name, address, and telephone number.~~

~~The resolution shall include within its procedures a requirement that any nonprofit organization desiring to obtain donated property under this division shall submit a written notice to the board or its representative. The written notice shall include Before donating property, the nonprofit organization shall provide the board evidence that the organization is a nonprofit organization that is located in this state and is exempt from federal income taxation pursuant to 26 U.S.C. 501(a) and (c)(3); a description of the organization's primary purpose; a description of the type or types of property the organization needs; and the name, address, and telephone number of a person designated by the organization's governing board to receive donated property and to serve as its agent.~~

~~After adoption of the resolution, the board shall publish, in a newspaper of general circulation in the township, notice of its intent to donate unneeded, obsolete, or unfit-for-use township property to eligible nonprofit organizations. The notice shall include a summary of the information provided in the resolution and shall be published at least twice. A similar notice also shall be posted continually in the board's office. The board may also cause notice to be inserted in trade papers or other publications designated by it or to be distributed by electronic means, including posting the notice on the board's internet web site. If the board posts the notice on its web site, it may eliminate the second~~

~~notice otherwise required to be published in a newspaper of general circulation in the township, provided that the first notice published in such newspaper meets all of the following requirements:~~

- ~~(i) It is published at least two weeks before the donation of the property.~~
- ~~(ii) It includes a statement that the notice is posted on the board's internet web site.~~
- ~~(iii) It includes the internet address of the board's internet web site.~~
- ~~(iv) It includes instructions describing how the notice may be accessed on the board's internet web site.~~

~~The board or its representatives shall maintain a list of all nonprofit organizations that notify the board or its representative of their desire to obtain donated property under this division and that the board or its representative determines to be eligible, in accordance with the requirements set forth in this section and in the donation program's guidelines and procedures, to receive donated property.~~

~~The board or its representative also shall maintain a list of all township property the board finds to be unneeded, obsolete, or unfit for use and to be available for donation under this division. The list shall be posted continually in a conspicuous location in the board's office, and, if the township maintains a web site on the internet, the list shall be posted continually at that web site. An item of property on the list shall be donated to the eligible nonprofit organization that first declares to the board or its representative its desire to obtain the item unless the board previously has established, by resolution, a list of eligible nonprofit organizations that shall be given priority with respect to the item's donation. Priority may be given on the basis that the purposes of a nonprofit organization have a direct relationship to specific public purposes of programs provided or administered by the board. A resolution giving priority to certain nonprofit organizations with respect to the donation of an item of property shall specify the reasons why the organizations are given that priority.~~

(3) If the board finds, by resolution, that the township has motor vehicles, road machinery, equipment, or tools that are not needed or are unfit for public use, and the board wishes to sell the motor vehicles, road machinery, equipment, or tools to the person or firm from which it proposes to purchase other motor vehicles, road machinery, equipment, or tools, the board may offer to sell the motor vehicles, road machinery, equipment, or tools to that person or firm, and to have the selling price credited to the person or firm against the purchase price of other motor vehicles, road machinery, equipment, or tools.

(4) If the board advertises for bids for the sale of new motor vehicles, road machinery, equipment, or tools to the township, it may include in the same advertisement a notice of the willingness of the board to accept bids for the purchase of township-owned motor vehicles, road machinery, equipment, or tools that are obsolete or not needed for public use, and to have the amount of those bids subtracted from the selling price of the new motor vehicles, road machinery, equipment, or tools, as a means of determining the lowest responsible bidder.

(5) When a township has title to real property, the board of township trustees, by resolution, may authorize the transfer and conveyance of that property to any other political subdivision of the state upon such terms as are agreed to between the board and the legislative authority of that political subdivision.

(6) When a township has title to real property and the board of township trustees wishes to sell or otherwise transfer the property, the board, upon a unanimous vote of its members and by

resolution, may authorize the transfer and conveyance of that real property to any person upon whatever terms are agreed to between the board and that person.

(7) If the board of township trustees determines that township personal property is not needed for public use, or is obsolete or unfit for the use for which it was acquired, and that the property has no value, the board may discard or salvage that property.

(B) When the board has offered property at public auction under this section and has not received an acceptable offer, the board, by resolution, may enter into a contract, without advertising or bidding, for the sale of that property. The resolution shall specify a minimum acceptable price and the minimum acceptable terms for the contract. The minimum acceptable price shall not be lower than the minimum price established for the public auction.

(C) Members of the board shall consult with the Ohio ethics commission and comply with the provisions of Chapters 102. and 2921. of the Revised Code, with respect to any sale or donation under division (A)(2) of this section to a nonprofit organization of which a township trustee, any member of the township trustee's family, or any business associate of the township trustee is a trustee, officer, board member, or employee.

(D) Notwithstanding anything to the contrary in division (A) or (B) of this section and regardless of the property's value, the board may sell personal property, including motor vehicles, road machinery, equipment, tools, or supplies, that is not needed for public use, is obsolete, or is unfit for the use for which it was acquired, by internet auction. The board shall adopt, during each calendar year, a resolution expressing its intent to sell that property by internet auction. The resolution shall include a description of how the auctions will be conducted and shall specify the number of days for bidding on the property, which shall be no less than ten days, including Saturdays, Sundays, and legal holidays. The resolution shall indicate whether the township will conduct the auction or the board will contract with a representative to conduct the auction and shall establish the general terms and conditions of sale. If a representative is known when the resolution is adopted, the resolution shall provide contact information such as the representative's name, address, and telephone number.

After adoption of the resolution, the board shall publish, in a newspaper of general circulation in the township, notice of its intent to sell unneeded, obsolete, or unfit-for-use township personal property by internet auction. The notice shall include a summary of the information provided in the resolution and shall be published at least twice. A similar notice also shall be posted continually throughout the calendar year in a conspicuous place in the board's office. The board may also cause notice to be inserted in trade papers or other publications designated by it or to be distributed by electronic means, including posting the notice on the board's internet web site. If the board posts the notice on its web site, it may eliminate the second notice otherwise required to be published in a newspaper of general circulation in the township, provided that the first notice published in such newspaper meets all of the following requirements:

- (1) It is published at least two weeks before the internet auction begins.
- (2) It includes a statement that the notice is posted on the board's internet web site.
- (3) It includes the internet address of the board's internet web site.
- (4) It includes instructions describing how the notice may be accessed on the board's internet web site.

When property is to be sold by internet auction, the board or its representative may establish

a minimum price that will be accepted for specific items and may establish any other terms and conditions for the particular sale, including requirements for pick-up or delivery, method of payment, and sales tax. This type of information shall be provided on the internet at the time of the auction and may be provided before that time upon request, after the terms and conditions have been determined by the board or its representative.

Sec. 505.266. (A) As used in this section:

(1) "Concentrated animal feeding facility" and "major concentrated animal feeding facility" have the same meanings as in section 903.01 of the Revised Code.

(2) "Facility" means a proposed new or expanded major concentrated animal feeding facility.

(3) "Improvement" means the construction, modification, or both of township infrastructure.

(B) A person who proposes to do any of the following shall provide written notification as required under division (C) of this section to the board of township trustees of the township in which a facility is or is to be located:

(1) Establish a new major concentrated animal feeding facility;

(2) Increase the design capacity of an existing major concentrated animal feeding facility by ten per cent or more in excess of the design capacity set forth in the current permit for construction or modification of the facility or for installation or modification of the disposal system for manure at the facility issued under section 903.02 or division (J) of section 6111.03 of the Revised Code, as applicable;

(3) Increase the design capacity of an existing concentrated animal feeding facility by ten per cent or more in excess of the design capacity set forth in the current permit for construction or modification of the facility or for installation or modification of the disposal system for manure at the facility issued under section 903.02 or division (J) of section 6111.03 of the Revised Code, as applicable, and to a design capacity of more than ten times the number of animals specified in any of the categories in division (M) of section 903.01 of the Revised Code.

(C) The person shall notify the board in writing by certified or ordinary mail of the proposed construction or expansion of the facility and include the following information:

(1) The anticipated travel routes of motor vehicles to and from the facility;

(2) The anticipated number and weights of motor vehicles traveling to and from the facility.

(D) At the request of the board, the county engineer may review the written notification and advise the board on both of the following:

(1) Improvements and maintenance of improvements that are reasonably needed in order to accommodate the impact on township infrastructure that is anticipated as a result of the facility, including increased travel or the types of vehicles on township roads;

(2) The projected costs of the improvements and maintenance.

Not later than ten days after receiving the written notification, the board may request the person to provide additional reasonable and relevant information regarding the impact of the facility on township infrastructure. The person shall provide the information not later than ten days after the request is made.

(E)(1) Not later than thirty days after the initial written notification is received by the board, the board shall submit to the person its recommendations, if any, concerning the improvements that will be needed as a result of the facility and the cost of those improvements.

(2) Not later than fifteen days after receipt of the board's recommendations, the person shall notify the board either that the person agrees with the recommendations and will implement them or that the person is submitting reasonable alternative recommendations or modifications to the board. If the person agrees with the recommendations, they shall be considered to be the board's final recommendations.

(3) If the board receives alternative recommendations or modifications under division (E)(2) of this section, the board shall select final recommendations and submit them to the person not later than thirty days after the receipt of the alternative recommendations or modifications.

(F)(1) The board shall prepare a written, dated statement certifying that the written notification required under this section was submitted and that final recommendations were selected regarding needed improvements and the costs of those improvements. The board shall provide the person with the original of the statement so that the person can include it with the application for a permit to install for the facility as required under division (C)(5) of section 903.02 of the Revised Code. The board shall retain a copy of the statement for its records.

(2) If the board fails to prepare a written, dated statement in accordance with division (F)(1) of this section within seventy-five days of receiving the initial written notification by certified mail from the person, the person instead shall file with the application for a permit to install for the facility a notarized affidavit declaring that the person has met the criteria established in this section and that a written, dated statement was not received by the person from the board.

(G) If the person receives a written, dated statement from the board as provided in division (F)(1) of this section, the person shall construct, modify, and maintain or finance the construction, modification, and maintenance of improvements as provided in the board's final recommendations and with the approval and oversight of the county engineer. If the person fails to do so, the board shall notify the person either by certified mail or, if the board has record of an internet identifier of record associated with the person, by ordinary mail and by that internet identifier of record that the board intends to initiate mediation with the person if the person remains out of compliance with the final recommendations.

The board shall allow sufficient time for the person to apply for and proceed to obtain, for the purpose of financing the construction, modification, or maintenance of the improvements, exemptions from taxation under sections 5709.41, 5709.63, 5709.632, 5709.73, and 5709.78 of the Revised Code or state or federal grants that may be available.

If the person remains out of compliance with the final recommendations, the board may initiate mediation with the person in order to resolve the differences between them. If mediation fails to resolve the differences, the board and the person first shall attempt to resolve the differences through any legal remedies before seeking redress through a court of common pleas.

(H) If the person subsequently submits an application under section 903.02 of the Revised Code for a permit to modify the facility, or if the routes of travel to or from the facility change for any reason other than road construction conducted by the township, the board or the person may request that additional information be provided in writing and shall proceed as provided in this section for the notification and recommendation proceedings.

(I) As used in this section, "internet identifier of record" has the same meaning as in section 9.312 of the Revised Code.

Sec. 505.882. (A) As used in this section:

(1) "Challenging provider" means either of the following:

(a) A broadband provider that provides tier two broadband service within or directly adjacent to an eligible project that is a broadband expansion project under division (B)(1) of this section;

(b) A municipal electric utility that provides tier two broadband service to an area within the eligible project that is a broadband expansion project described under division (B)(1) of this section and that is within the geographic area served by the municipal electric utility.

(2) "Eligible project," "tier one area," "tier two broadband service," "program grant," and "unserved area" have the same meanings as in section 122.40 of the Revised Code.

(B)(1) A board of township trustees may adopt a resolution to expend general funds to support broadband expansion projects within the unincorporated territory of the township pursuant to this section, if each project meets the definition of an eligible project and has not been awarded a program grant.

(2) If the board adopts a resolution under division (B)(1) of this section, the board shall also establish requirements and a process for awarding the funds to broadband expansion projects and administering the challenge process described in divisions (C) to (G) of this section.

(C)(1) A challenging provider may challenge, in writing, the expending of township general funds to support broadband expansion projects not later than thirty days after a resolution is passed to expend general funds for such purpose.

(2) The challenging provider shall provide, by certified mail, a written copy of the challenge to the board of township trustees and to the broadband provider whose broadband expansion project is subject to the challenge. The copy provided to the board may include any information the challenging provider considers to be proprietary or a trade secret. Proprietary information or trade secrets may be redacted from the copy provided to the broadband provider whose broadband expansion project is subject to the challenge.

(D) To successfully challenge a broadband expansion project, a challenging provider shall provide sufficient evidence to the board of township trustees demonstrating that all or part of the project is ineligible. The challenge shall, at minimum, include the following information:

(1) Sufficient evidence disputing that the broadband expansion project contains unserved or tier one areas;

(2) Sufficient evidence attesting to the challenging provider's existing or planned offering of tier two broadband service to all or part of the broadband expansion project, which evidence shall include the following:

(a) With regard to existing tier two broadband service, a signed, notarized statement submitted by the challenging provider that sufficiently identifies the part of the broadband expansion project to which the challenging provider offers broadband service;

(b) With regard to the planned provision of tier two broadband service by a challenging provider, both of the following:

(i) A signed, notarized statement submitted by the challenging provider that sufficiently identifies the part of the broadband expansion project to which the challenging provider will offer broadband service;

(ii) A summary of the construction efforts that includes the dates when tier two broadband

construction is expected to be completed and when tier two broadband service will first be offered to the part of the broadband expansion project being challenged.

(E) To demonstrate that all or part of a broadband expansion project is ineligible, a challenging provider may present shapefile data, residential addresses, maps, or similar geographic details. Census block or census tract level data shall not be acceptable as evidence of ineligibility of all or part of a project.

(F) Not later than thirty days after receipt of a challenge, the board of township trustees may do any of the following:

(1) Suspend the use of general funds for broadband expansion projects subject to the challenge under this section;

(2) Reject the challenge, approve the use of funds, and proceed with the broadband expansion project by the broadband provider whose project was subject to the challenge;

(3) Accept in part and reject in part the challenge, and then approve the use of funds for a modified broadband expansion project that includes some but not all of the locations initially proposed for the broadband expansion project.

(G) The board of township trustees, by certified mail or electronic mail, shall provide a copy of its decision both to the challenging provider and to the broadband provider whose broadband expansion project was subject to the challenge. The decision shall be considered final, and further challenges are prohibited.

Sec. 507.02. When the office of township fiscal officer becomes vacant, or when a township fiscal officer is unable to carry out the duties of office because of illness, because of entering the military service of the United States, because of a court ordered suspension as provided for under section 507.13 of the Revised Code, or because the fiscal officer is otherwise incapacitated or disqualified, the board of township trustees shall appoint a deputy fiscal officer, who shall have full power to discharge the duties of the office. The deputy fiscal officer shall serve during the period of time the fiscal officer is absent or incapacitated, or until a successor fiscal officer is elected and qualified as provided in section 503.24 of the Revised Code. Except as otherwise provided in section 3.061 of the Revised Code, before entering on the discharge of official duties, the deputy fiscal officer shall give bond, for the faithful discharge of official duties, as required under section 507.03 of the Revised Code. The board shall, by resolution, adjust and determine the compensation of the fiscal officer and deputy fiscal officer. The total compensation of both the fiscal officer and any deputy fiscal officer shall not exceed the sums fixed by section 507.09 of the Revised Code in any one year.

Sec. 507.021. (A) The township fiscal officer may hire and appoint one or more persons as the fiscal officer finds necessary to provide assistance to the township fiscal officer or deputy fiscal officer. The township fiscal officer may set the compensation of those persons subject to division (B) of this section. Those persons shall serve at the pleasure of the township fiscal officer or, in the absence of the township fiscal officer, the deputy fiscal officer. The township fiscal officer may delegate to an assistant any of the duties the fiscal officer is otherwise required to perform. The appointment of assistants under this section does not relieve the township fiscal officer of responsibility to discharge the duties of the office but shall serve to provide assistance to the fiscal officer in performing those duties.

(B) The compensation of an assistant appointed under this section shall be included in the estimate of contemplated expenditures for the township fiscal officer's office that is submitted to the board of township trustees for approval as provided in section 5705.28 of the Revised Code or in an appropriation measure passed under section 5705.38 of the Revised Code.

(C) Except as otherwise provided in section 3.061 of the Revised Code, before serving, an assistant to the township fiscal officer shall give bond for the faithful discharge of the duties of the office as may be delegated by the fiscal officer. The bond shall be payable to the board of township trustees and shall be for the same sum as required under section 507.03 of the Revised Code for the township fiscal officer, with sureties approved by the board, and conditioned for the faithful performance of duties delegated by the fiscal officer. The bond shall be recorded by the township fiscal officer, filed with the county treasurer, and carefully preserved.

Sec. 519.213. (A) As used in this section, ~~"small":~~

(1) "Small wind farm" means wind turbines and associated facilities that are not subject to the jurisdiction of the power siting board under sections 4906.20 and 4906.201 of the Revised Code.

(2) "Small solar facility" means solar panels and associated facilities with a single interconnection to the electrical grid and designed for, or capable of, operation at an aggregate capacity of less than fifty megawatts.

(B) Notwithstanding division (A) of section 519.211 of the Revised Code, sections 519.02 to 519.25 of the Revised Code confer power on a board of township trustees or board of zoning appeals with respect to the location, erection, construction, reconstruction, change, alteration, maintenance, removal, use, or enlargement of any small wind farm or small solar facility, whether publicly or privately owned, or the use of land for that purpose, ~~which~~. With regard to a small wind farm, the regulations may be more strict than the regulations prescribed in rules adopted under division (B)(2) of section 4906.20 of the Revised Code.

(C) The designation under this section of a small wind farm or a small solar facility as a public utility for purposes of sections 519.02 to 519.25 of the Revised Code shall not affect the classification of a small wind farm, a small solar facility, or any other public utility for purposes of state or local taxation.

(D) Nothing in division (C) of this section shall be construed as affecting the classification of a telecommunications tower as defined in division (B) or (E) of section 519.211 of the Revised Code or any other public utility for purposes of state and local taxation.

Sec. 713.081. (A) As used in this section, ~~"small":~~

(1) "Small wind farm" means wind turbines and associated facilities that are not subject to the jurisdiction of the power siting board under sections 4906.20 and 4906.201 of the Revised Code.

(2) "Small solar facility" means solar panels and associated facilities with a single interconnection to the electrical grid and designed for, or capable of, operation at an aggregate capacity of less than fifty megawatts.

(B) Sections 713.06 to 713.15 of the Revised Code confer power on the legislative authority of a municipal corporation with respect to the location, erection, construction, reconstruction, change, alteration, maintenance, removal, use, or enlargement of any small wind farm or small solar facility as a public utility, whether publicly or privately owned, or the use of land for that purpose, ~~which~~. With regard to a small wind farm, the regulations may be more strict than the regulations prescribed

in rules adopted under division (B)(2) of section 4906.20 of the Revised Code.

(C) The designation under this section of a small wind farm or a small solar facility as a public utility for purposes of sections 713.06 to 713.15 of the Revised Code shall not affect the classification of a small wind farm, a small solar facility, or any other public utility for purposes of state or local taxation.

Sec. 4113.52. "(A)(1)(a) If an employee becomes aware in the course of the employee's employment of a violation of any state or federal statute or any ordinance or regulation of a political subdivision that the employee's employer has authority to correct, and the employee reasonably believes that the violation is a criminal offense that is likely to cause an imminent risk of physical harm to persons or a hazard to public health or safety, a felony, or an improper solicitation for a contribution, the employee orally shall notify the employee's supervisor or other responsible officer of the employee's employer of the violation and subsequently shall file with that supervisor or officer a written report that provides sufficient detail to identify and describe the violation. If the employer does not correct the violation or make a reasonable and good faith effort to correct the violation within twenty-four hours after the oral notification or the receipt of the report, whichever is earlier, the employee may file a written report that provides sufficient detail to identify and describe the violation with the prosecuting authority of the county or municipal corporation where the violation occurred, with a peace officer, with the inspector general if the violation is within the inspector general's jurisdiction, with the auditor of state's fraud-reporting system under section 117.103 of the Revised Code if applicable, or with any other appropriate public official or agency that has regulatory authority over the employer and the industry, trade, or business in which the employer is engaged.

(b) If an employee makes a report under division (A)(1)(a) of this section, the employer, within twenty-four hours after the oral notification was made or the report was received or by the close of business on the next regular business day following the day on which the oral notification was made or the report was received, whichever is later, shall notify the employee, in writing, of any effort of the employer to correct the alleged violation or hazard or of the absence of the alleged violation or hazard.

(2) If an employee becomes aware in the course of the employee's employment of a violation of chapter 3704., 3734., 6109., or 6111. of the Revised Code that is a criminal offense, the employee directly may notify, either orally or in writing, any appropriate public official or agency that has regulatory authority over the employer and the industry, trade, or business in which the employer is engaged.

(3) If an employee becomes aware in the course of the employee's employment of a violation by a fellow employee of any state or federal statute, any ordinance or regulation of a political subdivision, or any work rule or company policy of the employee's employer and the employee reasonably believes that the violation is a criminal offense that is likely to cause an imminent risk of physical harm to persons or a hazard to public health or safety, a felony, or an improper solicitation for a contribution, the employee orally shall notify the employee's supervisor or other responsible officer of the employee's employer of the violation and subsequently shall file with that supervisor or officer a written report that provides sufficient detail to identify and describe the violation.

(B) Except as otherwise provided in division (C) of this section, no employer shall take any disciplinary or retaliatory action against an employee for making any report authorized by division

(A)(1) or (2) of this section, or as a result of the employee's having made any inquiry or taken any other action to ensure the accuracy of any information reported under either such division. No employer shall take any disciplinary or retaliatory action against an employee for making any report authorized by division (A)(3) of this section if the employee made a reasonable and good faith effort to determine the accuracy of any information so reported, or as a result of the employee's having made any inquiry or taken any other action to ensure the accuracy of any information reported under that division. For purposes of this division, disciplinary or retaliatory action by the employer includes, without limitation, doing any of the following:

- (1) Removing or suspending the employee from employment;
- (2) Withholding from the employee salary increases or employee benefits to which the employee is otherwise entitled;
- (3) Transferring or reassigning the employee;
- (4) Denying the employee a promotion that otherwise would have been received;
- (5) Reducing the employee in pay or position.

(C) An employee shall make a reasonable and good faith effort to determine the accuracy of any information reported under division (A)(1) or (2) of this section. If the employee who makes a report under either division fails to make such an effort, the employee may be subject to disciplinary action by the employee's employer, including suspension or removal, for reporting information without a reasonable basis to do so under division (A)(1) or (2) of this section.

(D) If an employer takes any disciplinary or retaliatory action against an employee as a result of the employee's having filed a report under division (A) of this section, the employee may bring a civil action for appropriate injunctive relief or for the remedies set forth in division (E) of this section, or both, within one hundred eighty days after the date the disciplinary or retaliatory action was taken, in a court of common pleas in accordance with the Rules of Civil Procedure. A civil action under this division is not available to an employee as a remedy for any disciplinary or retaliatory action taken by an appointing authority against the employee as a result of the employee's having filed a report under division (A) of section 124.341 of the Revised Code.

(E) The court, in rendering a judgment for the employee in an action brought pursuant to division (D) of this section, may order, as it determines appropriate, reinstatement of the employee to the same position that the employee held at the time of the disciplinary or retaliatory action and at the same site of employment or to a comparable position at that site, the payment of back wages, full reinstatement of fringe benefits and seniority rights, or any combination of these remedies. The court also may award the prevailing party all or a portion of the costs of litigation and, if the employee who brought the action prevails in the action, may award the prevailing employee reasonable attorney's fees, witness fees, and fees for experts who testify at trial, in an amount the court determines appropriate. If the court determines that an employer deliberately has violated division (B) of this section, the court, in making an award of back pay, may include interest at the rate specified in section 1343.03 of the Revised Code.

(F) Any report filed with the inspector general under this section shall be filed as a complaint in accordance with section 121.46 of the Revised Code.

(G) As used in this section:

- (1) "Contribution" has the same meaning as in section 3517.01 of the Revised Code.

(2) "Improper solicitation for a contribution" means a solicitation for a contribution that satisfies all of the following:

(a) The solicitation violates division (B), (C), or (D) of section 3517.092 of the Revised Code;

(b) The solicitation is made in person by a public official or by an employee who has a supervisory role within the public office;

(c) The public official or employee knowingly made the solicitation, and the solicitation violates division (B), (C), or (D) of section 3517.092 of the Revised Code;

(d) The employee reporting the solicitation is an employee of the same public office as the public official or the employee with the supervisory role who is making the solicitation.

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

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

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

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

(1) The municipal corporation or township held fee title to the parcel prior to the adoption of the ordinance or resolution;

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

Improvements used or to be used for residential purposes may be declared a public purpose under this section only if the parcel is located in a blighted area of an impacted city, in the case of a municipal corporation, or in a blighted area, in the case of a township, as those terms are defined in section 1728.01 of the Revised Code. For this purpose, "parcel that is used or to be used for residential purposes" means a parcel that, as improved, is used or to be used for purposes that would cause the tax commissioner to classify the parcel as residential property in accordance with rules adopted by the commissioner under section 5713.041 of the Revised Code.

(C) Except as otherwise provided in division (C)(1), (2), or (3) of this section, not more than seventy-five per cent of an improvement thus declared to be a public purpose may be exempted from real property taxation. The ordinance or resolution shall specify the percentage of the improvement to be exempted from taxation. If a parcel is located in a new community district in which the new community authority imposes a community development charge on the basis of rentals received from leases of real property as described in division (L)(2) of section 349.01 of the Revised Code, the parcel may not be exempted from taxation under this section.

(1) If the ordinance or resolution declaring improvements to a parcel to be a public purpose specifies that payments in lieu of taxes provided for in section 5709.42 or 5709.74 of the Revised Code shall be paid to the city, local, or exempted village school district in which the parcel is located in the amount of the taxes that would have been payable to the school district if the improvements had not been exempted from taxation, the percentage of the improvement that may be exempted from

taxation may exceed seventy-five per cent, and the exemption may be granted for up to thirty years, without the approval of the board of education as otherwise required under division (C)(2) of this section.

(2) Improvements may be exempted from taxation for up to ten years or, with the approval of the board of education of the city, local, or exempted village school district within the territory of which the improvements are or will be located, for up to thirty years. The percentage of the improvement exempted from taxation may, with such approval, exceed seventy-five per cent, but shall not exceed one hundred per cent. Not later than forty-five business days prior to adopting an ordinance or resolution under this section, the legislative authority shall deliver to the board of education a notice stating its intent to declare improvements to be a public purpose under this section. The notice shall describe the parcel and the improvements, provide an estimate of the true value in money of the improvements, specify the period for which the improvements would be exempted from taxation and the percentage of the improvements that would be exempted, and indicate the date on which the legislative authority intends to adopt the ordinance or resolution. The board of education, by resolution adopted by a majority of the board, may approve the exemption for the period or for the exemption percentage specified in the notice, may disapprove the exemption for the number of years in excess of ten, may disapprove the exemption for the percentage of the improvements to be exempted in excess of seventy-five per cent, or both, or may approve the exemption on the condition that the legislative authority and the board negotiate an agreement providing for compensation to the school district equal in value to a percentage of the amount of taxes exempted in the eleventh and subsequent years of the exemption period, or, in the case of exemption percentages in excess of seventy-five per cent, compensation equal in value to a percentage of the taxes that would be payable on the portion of the improvement in excess of seventy-five per cent were that portion to be subject to taxation. The board of education shall certify its resolution to the legislative authority not later than fourteen days prior to the date the legislative authority intends to adopt the ordinance or resolution as indicated in the notice. If the board of education approves the exemption on the condition that a compensation agreement be negotiated, the board in its resolution shall propose a compensation percentage. If the board of education and the legislative authority negotiate a mutually acceptable compensation agreement, the ordinance or resolution may declare the improvements a public purpose for the number of years specified in the ordinance or resolution or, in the case of exemption percentages in excess of seventy-five per cent, for the exemption percentage specified in the ordinance or resolution. In either case, if the board and the legislative authority fail to negotiate a mutually acceptable compensation agreement, the ordinance or resolution may declare the improvements a public purpose for not more than ten years, but shall not exempt more than seventy-five per cent of the improvements from taxation. If the board fails to certify a resolution to the legislative authority within the time prescribed by this division, the legislative authority thereupon may adopt the ordinance or resolution and may declare the improvements a public purpose for up to thirty years. The legislative authority may adopt the ordinance or resolution at any time after the board of education certifies its resolution approving the exemption to the legislative authority, or, if the board approves the exemption on the condition that a mutually acceptable compensation agreement be negotiated, at any time after the compensation agreement is agreed to by the board and the legislative authority. If a mutually acceptable

compensation agreement is negotiated between the legislative authority and the board, including agreements for payments in lieu of taxes under section 5709.42 or 5709.74 of the Revised Code, the legislative authority shall compensate the joint vocational school district within the territory of which the improvements are or will be located at the same rate and under the same terms received by the city, local, or exempted village school district.

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

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

(5) Nothing in division (C) of this section prohibits the legislative authority of a municipal corporation or township from amending the ordinance or resolution under section 5709.51 of the Revised Code to extend the term of the exemption.

(D) An exemption granted under this section commences with the tax year specified in the ordinance or resolution so long as the year specified in the ordinance or resolution commences after the effective date of the ordinance or resolution. If the ordinance or resolution specifies a year commencing before the effective date of the ordinance or resolution or specifies no year, the exemption commences with the tax year in which an exempted improvement first appears on the tax list and that commences after the effective date of the ordinance or resolution. In lieu of stating a specific year, the ordinance or resolution may provide that the exemption commences in the tax year in which the value of an improvement exceeds a specified amount or in which the construction of one or more improvements is completed, provided that such tax year commences after the effective date of the ordinance or resolution. In lieu of stating a specific year, the ordinance or resolution may allow for the exemption to commence in different tax years on a parcel-by-parcel basis, with a separate exemption term specified for each parcel. The exemption ends on the date specified in the ordinance or resolution as the date the improvement ceases to be a public purpose. The exemption shall be claimed and allowed in the same or a similar manner as in the case of other real property exemptions. If an exemption status changes during a tax year, the procedure for the apportionment of the taxes for that year is the same as in the case of other changes in tax exemption status during the year.

(E) A municipal corporation or township, not later than fifteen days after the adoption of an ordinance or resolution granting a tax exemption under this section, shall submit to the director of development a copy of the ordinance or resolution. On or before the thirty-first day of March each

year, the municipal corporation or township shall submit a status report to the director of development outlining the progress of the project during each year that the exemption remains in effect.

Sec. 5709.74. (A) A township that has declared an improvement to be a public purpose under section 5709.41 or 5709.73 of the Revised Code may require the owner of the parcel to make annual service payments in lieu of taxes to the county treasurer on or before the final dates for payment of real property taxes. Each payment shall be charged and collected in the same manner and in the same amount as the real property taxes that would have been charged and payable against any improvement made on the parcel if it were not exempt from taxation. If any reduction in the levies otherwise applicable to the exempt property is made by the county budget commission under section 5705.31 of the Revised Code, the amount of the service payment in lieu of taxes shall be calculated as if a reduction in levies had not been made. A township shall not require an owner to make annual service payments in lieu of taxes pursuant to this section after the date on which the township has been paid back in full for the public infrastructure improvements made pursuant to sections 5709.73 to 5709.75 of the Revised Code.

(B) Moneys collected as service payments in lieu of taxes shall be distributed at the same time and in the same manner as real property tax payments. However, subject to division (C) of this section or section 5709.913 of the Revised Code, the entire amount so collected shall be distributed to the township in which the improvement is located. If a parcel upon which moneys are collected as service payments in lieu of taxes is annexed to a municipal corporation, the service payments shall continue to be collected and distributed to the township in which the parcel was located before its annexation until the township is paid back in full for the cost of any public infrastructure improvements it made on the parcel. The treasurer shall maintain a record of the service payments in lieu of taxes made from property in each township.

(C) If annual service payments in lieu of taxes are required under this section, the county treasurer shall distribute to the appropriate taxing authorities the portion of the service payments that represent payments required under division (F) of section 5709.73 of the Revised Code.

(D) Nothing in this section or section 5709.41 or 5709.73 of the Revised Code affects the taxes levied against that portion of the value of any parcel of property that is not exempt from taxation.

Sec. 5709.75. (A) Any township that ~~receives service payments in lieu of taxes under section 5709.74 of the Revised Code~~ grants a tax exemption under section 5709.73 of the Revised Code shall establish a township public improvement tax increment equivalent fund into which ~~those shall be deposited~~ service payments shall be deposited in lieu of taxes distributed to the township under section 5709.74 of the Revised Code. If the board of township trustees has adopted a resolution under division (C) of section 5709.73 of the Revised Code, the township shall establish at least one account in that fund with respect to resolutions adopted under division (B) of that section, and one account with respect to each incentive district created by a resolution adopted under division (C) of that section. If a resolution adopted under division (C) of section 5709.73 of the Revised Code also authorizes the use of service payments for housing renovations within the incentive district, the township shall establish separate accounts for the service payments designated for public infrastructure improvements and for the service payments authorized for the purpose of housing

renovations.

~~(B)~~ Except as otherwise provided in division (C) or (D) of this section, money deposited in an account of the township public improvement tax increment equivalent fund shall be used by the township to pay the costs of public infrastructure improvements designated in or the housing renovations authorized by the resolution with respect to which the account is established, including any interest on and principal of the notes; in the case of an account established with respect to a resolution adopted under division (C) of that section, money in the account shall be used to finance the public infrastructure improvements designated, or the housing renovations authorized, for each incentive district created in the resolution. Money in an account shall not be used to finance or support housing renovations that take place after the incentive district has expired.

(B) A township may, by resolution, establish a redevelopment tax increment equivalent fund, into which shall be deposited service payments in lieu of taxes distributed to the township by the county treasurer as provided in section 5709.74 of the Revised Code for improvements exempt from taxation pursuant to an ordinance adopted under section 5709.41 of the Revised Code. Moneys deposited in the redevelopment tax increment equivalent fund shall be used for such purposes as are authorized in the resolution establishing the fund.

(C)(1)(a) A township may distribute money in ~~such an account~~ the township public improvement tax increment equivalent fund or redevelopment tax increment equivalent fund to any school district in which the exempt property is located in an amount not to exceed the amount of real property taxes that such school district would have received from the improvement if it were not exempt from taxation. The resolution establishing the fund shall set forth the percentage of such maximum amount that will be distributed to any affected school district.

(b) A township also may distribute money in ~~such an account~~ either fund as follows:

(i) To a board of county commissioners, in the amount that is owed to the board pursuant to division (E) of section 5709.73 of the Revised Code;

(ii) To a county in accordance with section 5709.913 of the Revised Code.

(2) Money from an account in a township public improvement tax increment equivalent fund or from a redevelopment tax increment equivalent fund may be distributed under division (C)(1)(b) of this section, regardless of the date a resolution was adopted under section 5709.73 of the Revised Code that prompted the establishment of the account, even if the resolution was adopted prior to March 30, 2006.

(D) A board of township trustees that adopted a resolution under section 5709.73 of the Revised Code and that, with respect to property exempted under such a resolution, is party to a hold-harmless or service agreement, may appropriate and expend unencumbered money in the fund to pay current public safety expenses of the township. A township appropriating and expending money under this division shall reimburse the fund for the sum so appropriated and expended not later than the day the exemption granted under the resolution expires. For the purposes of this division, a "hold-harmless agreement" is an agreement with the board of education of a city, local, or exempted village school district under which the board of township trustees agrees to compensate the school district for one hundred per cent of the tax revenue the school district would have received from improvements to parcels designated in the resolution were it not for the exemption granted by the resolution.

(E) A board of township trustees that adopted a resolution under section 5709.73 of the Revised Code prior to July 21, 1994, and that, with respect to property exempted under such resolution, is a party to a hold-harmless or service agreement with a board of education of a city, local, or exempted village school district, within the territory of which such property is located, may appropriate and expend unencumbered money in the fund to pay current expenses for the continued maintenance of public improvements or public infrastructure improvements designated in that resolution, as such resolution has been amended under division (K) of section 5709.73 of the Revised Code.

(F) Any unencumbered money remaining in the township public improvement tax increment equivalent fund or an account of that fund, or in the redevelopment tax increment equivalent fund, upon dissolution of the account or fund shall be transferred to the general fund of the township.

Sec. 5709.78. (A) A board of county commissioners may, by resolution, declare improvements to certain parcels of real property located in the unincorporated territory of the county to be a public purpose. Except as otherwise provided under division (C) of this section or section 5709.51 of the Revised Code, not more than seventy-five per cent of an improvement thus declared to be a public purpose may be exempted from real property taxation, for a period of not more than ten years. The resolution shall specify the percentage of the improvement to be exempted and the life of the exemption.

A resolution adopted under this division shall designate the specific public infrastructure improvements made, to be made, or in the process of being made by the county that directly benefit, or that once made will directly benefit, the parcels for which improvements are declared to be a public purpose. The service payments provided for in section 5709.79 of the Revised Code shall be used to finance the public infrastructure improvements designated in the resolution, or as provided in section 5709.80 of the Revised Code.

(B)(1) A board of county commissioners may adopt a resolution creating an incentive district and declaring improvements to parcels within the district to be a public purpose and, except as provided in division (B)(2) of this section, exempt from taxation as provided in this section, but no board of county commissioners of a county that has a population that exceeds twenty-five thousand, as shown by the most recent federal decennial census, shall adopt a resolution that creates an incentive district if the sum of the taxable value of real property in the proposed district for the preceding tax year and the taxable value of all real property in the county that would have been taxable in the preceding year were it not for the fact that the property was in an existing incentive district and therefore exempt from taxation exceeds twenty-five per cent of the taxable value of real property in the county for the preceding tax year. The district shall be located within the unincorporated territory of the county and shall not include any territory that is included within a district created under division (C) of section 5709.73 of the Revised Code. The resolution shall delineate the boundary of the proposed district and specifically identify each parcel within the district. A proposed district may not include any parcel that is or has been exempted from taxation under division (A) of this section or that is or has been within another district created under this division. A resolution may create more than one such district, and more than one resolution may be adopted under division (B)(1) of this section.

(2)(a) Not later than thirty days prior to adopting a resolution under division (B)(1) of this

section, if the county intends to apply for exemptions from taxation under section 5709.911 of the Revised Code on behalf of owners of real property located within the proposed incentive district, the board of county commissioners shall conduct a public hearing on the proposed resolution. Not later than thirty days prior to the public hearing, the board shall give notice of the public hearing and the proposed resolution by first class mail to every real property owner whose property is located within the boundaries of the proposed incentive district that is the subject of the proposed resolution. The board also shall provide the notice by first class mail to the clerk of each township in which the proposed incentive district will be located. The notice shall include a map of the proposed incentive district on which the board of county commissioners shall have delineated an overlay. The notice shall inform property owners of the owner's right to exclude the owner's property from the incentive district if both of the following conditions are met:

(i) The owner's entire parcel of property will not be located within the overlay.

(ii) The owner has submitted a statement to the board of township trustees of the township in which the parcel is located indicating the owner's intent to seek a tax exemption for improvements to the owner's parcel under section 5709.41 or division (B) or (C) of section 5709.73 of the Revised Code within the next five years.

When both of the preceding conditions are met, the owner may exclude the owner's property from the incentive district by submitting a written response in accordance with division (B)(2)(b) of this section. The notice also shall include information detailing the required contents of the response, the address to which the response may be mailed, and the deadline for submitting the response.

(b) Any owner of real property located within the boundaries of an incentive district proposed under division (B) (1) of this section who meets the conditions specified in divisions (B)(2)(a)(i) and (ii) of this section may exclude the property from the proposed incentive district by submitting a written response to the board not later than forty-five days after the postmark date on the notice required under division (B)(2)(a) of this section. The response shall include a copy of the statement submitted under division (B)(2)(a)(ii) of this section. The response shall be sent by first class mail or delivered in person at a public hearing held by the board under division (B)(2)(a) of this section. The response shall conform to any content requirements that may be established by the board and included in the notice provided under division (B)(2)(a) of this section. In the response, property owners may identify a parcel by street address, by the manner in which it is identified in the resolution, or by other means allowing the identity of the parcel to be ascertained.

(c) Before adopting a resolution under division (B)(1) of this section, the board shall amend the resolution to exclude any parcel for which a written response has been submitted under division (B)(2)(b) of this section. A county shall not apply for exemptions from taxation under section 5709.911 of the Revised Code for any such parcel, and service payments may not be required from the owner of the parcel. Improvements to a parcel excluded from an incentive district under this division may be exempted from taxation under division (A) of this section pursuant to a resolution adopted under that division or under any other section of the Revised Code under which the parcel qualifies.

(3)(a) A resolution adopted under division (B)(1) of this section shall specify the life of the incentive district and the percentage of the improvements to be exempted, shall designate the public infrastructure improvements made, to be made, or in the process of being made, that benefit or serve,

or, once made, will benefit or serve parcels in the district. The resolution also shall identify one or more specific projects being, or to be, undertaken in the district that place additional demand on the public infrastructure improvements designated in the resolution. The project identified may, but need not be, the project under division (B)(3)(b) of this section that places real property in use for commercial or industrial purposes.

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

(b) A resolution adopted under division (B)(1) of this section may authorize the use of service payments provided for in section 5709.79 of the Revised Code for the purpose of housing renovations within the incentive district, provided that the resolution also designates public infrastructure improvements that benefit or serve the district, and that a project within the district places real property in use for commercial or industrial purposes. Service payments may be used to finance or support loans, deferred loans, and grants to persons for the purpose of housing renovations within the district. The resolution shall designate the parcels within the district that are eligible for housing renovations. The resolution shall state separately the amount or the percentages of the expected aggregate service payments that are designated for each public infrastructure improvement and for the purpose of housing renovations.

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

(C)(1) Improvements with respect to a parcel may be exempted from taxation under division (A) of this section, and improvements to parcels within an incentive district may be exempted from taxation under division (B) of this section, for up to ten years or, with the approval of the board of education of each city, local, or exempted village school district within which the parcel or district is located, for up to thirty years. The percentage of the improvements exempted from taxation may, with such approval, exceed seventy-five per cent, but shall not exceed one hundred per cent. Not later than forty-five business days prior to adopting a resolution under this section declaring improvements to be a public purpose that is subject to the approval of a board of education under this division, the board of county commissioners shall deliver to the board of education a notice stating its intent to adopt a resolution making that declaration. The notice regarding improvements with respect to a parcel under division (A) of this section shall identify the parcels for which improvements are to be exempted from taxation, provide an estimate of the true value in money of the improvements, specify the period for which the improvements would be exempted from taxation and the percentage of the improvements that would be exempted, and indicate the date on which the board of county commissioners intends to adopt the resolution. The notice regarding improvements to parcels within an incentive district under division (B) of this section shall delineate the boundaries of the district,

specifically identify each parcel within the district, identify each anticipated improvement in the district, provide an estimate of the true value in money of each such improvement, specify the life of the district and the percentage of improvements that would be exempted, and indicate the date on which the board of county commissioners intends to adopt the resolution. The board of education, by resolution adopted by a majority of the board, may approve the exemption for the period or for the exemption percentage specified in the notice; may disapprove the exemption for the number of years in excess of ten, may disapprove the exemption for the percentage of the improvements to be exempted in excess of seventy-five per cent, or both; or may approve the exemption on the condition that the board of county commissioners and the board of education negotiate an agreement providing for compensation to the school district equal in value to a percentage of the amount of taxes exempted in the eleventh and subsequent years of the exemption period or, in the case of exemption percentages in excess of seventy-five per cent, compensation equal in value to a percentage of the taxes that would be payable on the portion of the improvements in excess of seventy-five per cent were that portion to be subject to taxation, or other mutually agreeable compensation.

(2) The board of education shall certify its resolution to the board of county commissioners not later than fourteen days prior to the date the board of county commissioners intends to adopt its resolution as indicated in the notice. If the board of education and the board of county commissioners negotiate a mutually acceptable compensation agreement, the resolution of the board of county commissioners may declare the improvements a public purpose for the number of years specified in that resolution or, in the case of exemption percentages in excess of seventy-five per cent, for the exemption percentage specified in the resolution. In either case, if the board of education and the board of county commissioners fail to negotiate a mutually acceptable compensation agreement, the resolution may declare the improvements a public purpose for not more than ten years, and shall not exempt more than seventy-five per cent of the improvements from taxation. If the board of education fails to certify a resolution to the board of county commissioners within the time prescribed by this section, the board of county commissioners thereupon may adopt the resolution and may declare the improvements a public purpose for up to thirty years or, in the case of exemption percentages proposed in excess of seventy-five per cent, for the exemption percentage specified in the resolution. The board of county commissioners may adopt the resolution at any time after the board of education certifies its resolution approving the exemption to the board of county commissioners, or, if the board of education approves the exemption on the condition that a mutually acceptable compensation agreement be negotiated, at any time after the compensation agreement is agreed to by the board of education and the board of county commissioners. If a mutually acceptable compensation agreement is negotiated between the board of county commissioners and the board of education, including agreements for payments in lieu of taxes under section 5709.79 of the Revised Code, the board of county commissioners shall compensate the joint vocational school district within which the parcel or district is located at the same rate and under the same terms received by the city, local, or exempted village school district.

(3) If a board of education has adopted a resolution waiving its right to approve exemptions from taxation under this section and the resolution remains in effect, approval of such exemptions by the board of education is not required under division (C) of this section. If a board of education has adopted a resolution allowing a board of county commissioners to deliver the notice required under

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

(4) Nothing in division (C) of this section prohibits the board of county commissioners from amending the resolution under section 5709.51 of the Revised Code to extend the term of the exemption.

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

(2) The board of township trustees, by resolution adopted by a majority of the board, may object to the exemption for the number of years in excess of ten, may object to the exemption for the percentage of the improvement to be exempted in excess of seventy-five per cent, or both. If the board of township trustees objects, the board of township trustees may negotiate a mutually acceptable compensation agreement with the board of county commissioners. In no case shall the compensation provided to the board of township trustees exceed the property taxes forgone due to the exemption. If the board of township trustees objects, and the board of township trustees and the board of county commissioners fail to negotiate a mutually acceptable compensation agreement, the resolution adopted under division (B)(1) of this section shall provide to the board of township trustees compensation in the eleventh and subsequent years of the exemption period equal in value to not more than fifty per cent of the taxes that would be payable to the township or, if the board of township trustee's objection includes an objection to an exemption percentage in excess of seventy-five per cent, compensation equal in value to not more than fifty per cent of the taxes that would be payable to the township on the portion of the improvement in excess of seventy-five per cent, were that portion to be subject to taxation. The board of township trustees shall certify its resolution to the board of county commissioners not later than thirty days after receipt of the notice.

(3) If the board of township trustees does not object or fails to certify a resolution objecting to an exemption within thirty days after receipt of the notice, the board of county commissioners may adopt its resolution, and no compensation shall be provided to the board of township trustees. If the board of township trustees certifies its resolution objecting to the commissioners' resolution, the board of county commissioners may adopt its resolution at any time after a mutually acceptable

compensation agreement is agreed to by the board of county commissioners and the board of township trustees. If the board of township trustees certifies a resolution objecting to the commissioners' resolution, the board of county commissioners may adopt its resolution at any time after a mutually acceptable compensation agreement is agreed to by the board of county commissioners and the board of township trustees, or, if no compensation agreement is negotiated, at any time after the board of county commissioners in the proposed resolution to provide compensation to the board of township trustees of fifty per cent of the taxes that would be payable to the township in the eleventh and subsequent years of the exemption period or on the portion of the improvement in excess of seventy-five per cent, were that portion to be subject to taxation.

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

(1) A tax levied under division (L) of section 5705.19 or section 5705.191 or 5705.222 of the Revised Code for community developmental disabilities programs and services pursuant to Chapter 5126. of the Revised Code;

(2) A tax levied under division (Y) of section 5705.19 of the Revised Code for providing or maintaining senior citizens services or facilities;

(3) A tax levied under section 5705.22 of the Revised Code for county hospitals;

(4) A tax levied by a joint-county district or by a county under section 5705.19, 5705.191, or 5705.221 of the Revised Code for alcohol, drug addiction, and mental health services or facilities;

(5) A tax levied under section 5705.23 of the Revised Code for library purposes;

(6) A tax levied under section 5705.24 of the Revised Code for the support of children services and the placement and care of children;

(7) A tax levied under division (Z) of section 5705.19 of the Revised Code for the provision and maintenance of zoological park services and facilities under section 307.76 of the Revised Code;

(8) A tax levied under section 511.27 or division (H) of section 5705.19 of the Revised Code for the support of township park districts;

(9) A tax levied under division (A), (F), or (H) of section 5705.19 of the Revised Code for parks and recreational purposes of a joint recreation district organized pursuant to division (B) of section 755.14 of the Revised Code;

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

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

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

(F) An exemption from taxation granted under this section commences with the tax year specified in the resolution so long as the year specified in the resolution commences after the effective date of the resolution. If the resolution specifies a year commencing before the effective date of the resolution or specifies no year whatsoever, the exemption commences with the tax year in which an exempted improvement first appears on the tax list and duplicate of real and public utility property and that commences after the effective date of the resolution. In lieu of stating a specific year, the resolution may provide that the exemption commences in the tax year in which the value of an improvement exceeds a specified amount or in which the construction of one or more improvements is completed, provided that such tax year commences after the effective date of the resolution. With respect to the exemption of improvements to parcels under division (A) of this section, the resolution may allow for the exemption to commence in different tax years on a parcel-by-parcel basis, with a separate exemption term specified for each parcel.

Except as otherwise provided in this division, the exemption ends on the date specified in the resolution as the date the improvement ceases to be a public purpose or the incentive district expires, or ends on the date on which the county can no longer require annual service payments in lieu of taxes under section 5709.79 of the Revised Code, whichever occurs first. The exemption of an improvement with respect to a parcel or within an incentive district may end on a later date, as specified in the resolution, if the board of commissioners and the board of education of the city, local, or exempted village school district within which the parcel or district is located have entered into a compensation agreement under section 5709.82 of the Revised Code with respect to the improvement, and the board of education has approved the term of the exemption under division (C) (1) of this section, but in no case shall the improvement be exempted from taxation for more than thirty years. Exemptions shall be claimed and allowed in the same or a similar manner as in the case of other real property exemptions. If an exemption status changes during a tax year, the procedure for the apportionment of the taxes for that year is the same as in the case of other changes in tax exemption status during the year.

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

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

employment and private investment resulting from each project.

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

(J) If a parcel is located in a new community district in which the new community authority imposes a community development charge on the basis of rentals received from leases of real property as described in division (L)(2) of section 349.01 of the Revised Code, the parcel may not be exempted from taxation under this section.

Sec. 5709.85. (A) The legislative authority of a county, township, or municipal corporation that grants an exemption from taxation under Chapter 725. or 1728. or under section 3735.67, 5709.28, 5709.40, 5709.41, 5709.45, 5709.62, 5709.63, 5709.632, 5709.73, or 5709.78 of the Revised Code shall create a tax incentive review council. The council shall consist of the following members:

(1) In the case of a municipal corporation eligible to designate a zone under section 5709.62 or 5709.632 of the Revised Code, the chief executive officer or that officer's designee; a member of the legislative authority of the municipal corporation, appointed by the president of the legislative authority or, if the chief executive officer of the municipal corporation is the president, appointed by the president pro tempore of the legislative authority; the county auditor or the county auditor's designee; the chief financial officer of the municipal corporation or that officer's designee; an individual appointed by the board of education of each city, local, exempted village, and joint vocational school district to which the instrument granting the exemption applies; and two members of the public appointed by the chief executive officer of the municipal corporation with the concurrence of the legislative authority. At least four members of the council shall be residents of the municipal corporation, and at least one of the two public members appointed by the chief executive officer shall be a minority. As used in division (A)(1) of this section, a "minority" is an individual who is African-American, Hispanic, or Native American.

(2) In the case of a county or a municipal corporation that is not eligible to designate a zone under section 5709.62 or 5709.632 of the Revised Code, three members appointed by the board of county commissioners; two members from each municipal corporation to which the instrument granting the tax exemption applies, appointed by the chief executive officer with the concurrence of the legislative authority of the respective municipal corporations; two members of each township to which the instrument granting the tax exemption applies, appointed by the board of township trustees of the respective townships; the county auditor or the county auditor's designee; and an individual appointed by the board of education of each city, local, exempted village, and joint vocational school district to which the instrument granting the tax exemption applies. At least two members of the council shall be residents of the municipal corporations or townships to which the instrument granting the tax exemption applies.

(3) In the case of a township in which improvements are declared a public purpose under section 5709.41 or 5709.73 of the Revised Code, the board of township trustees; the county auditor or the county auditor's designee; and an individual appointed by the board of education of each city, local, exempted village, and joint vocational school district to which the instrument granting the exemption applies.

(B) The county auditor or the county auditor's designee shall serve as the chairperson of the

council. The council shall meet at the call of the chairperson. At the first meeting of the council, the council shall select a vice-chairperson. Attendance by a majority of the members of the council constitutes a quorum to conduct the business of the council.

(C)(1) Annually, the tax incentive review council shall review all agreements granting exemptions from property taxation under Chapter 725. or 1728. or under section 3735.671, 5709.28, 5709.62, 5709.63, or 5709.632 of the Revised Code, and any performance or audit reports required to be submitted pursuant to those agreements. The review shall include agreements granting such exemptions that were entered into prior to July 22, 1994, that continue to be in force and applicable to the current year's property taxes.

With respect to each agreement, other than an agreement entered into under section 5709.28 of the Revised Code, the council shall determine whether the owner of the exempted property has complied with the agreement, and may take into consideration any fluctuations in the business cycle unique to the owner's business.

With respect to an agreement entered into under section 5709.28 of the Revised Code, the council shall consist of the members described in division (A)(2) of this section and shall determine whether the agreement complies with the requirements of section 5709.28 of the Revised Code and whether a withdrawal, removal, or conversion of land from an agricultural security area established under Chapter 931. of the Revised Code has occurred in a manner that makes the exempted property no longer eligible for the exemption.

On the basis of the determinations, on or before the first day of September of each year, the council shall submit to the legislative authority written recommendations for continuation, modification, or cancellation of each agreement.

(2) Annually, the tax incentive review council shall review all exemptions from property taxation resulting from the declaration of public purpose improvements pursuant to section 5709.40, 5709.41, 5709.45, 5709.73, or 5709.78 of the Revised Code. The review shall include such exemptions that were granted prior to July 22, 1994, that continue to be in force and applicable to the current year's property taxes. With respect to each improvement for which an exemption is granted, the council shall determine the increase in the true value of parcels of real property on which improvements have been undertaken as a result of the exemption; the value of improvements exempted from taxation as a result of the exemption; and the number of new employees or employees retained on the site of the improvement as a result of the exemption.

Upon the request of a tax incentive review council, the county auditor, the housing officer appointed pursuant to section 3735.66 of the Revised Code, the owner of a new or remodeled structure or improvement, and the legislative authority of the county, township, or municipal corporation granting the exemption shall supply the council with any information reasonably necessary for the council to make the determinations required under division (C) of this section, including returns or reports filed pursuant to sections 5711.02, 5711.13, and 5727.08 of the Revised Code.

(D) Annually, the tax incentive review council shall review the compliance of each recipient of a tax exemption under Chapter 725. or 1728. or section 3735.67, 5709.40, 5709.41, 5709.45, 5709.62, 5709.63, 5709.632, 5709.73, or 5709.78 of the Revised Code with the nondiscriminatory hiring policies developed by the county, township, or municipal corporation under section 5709.832

of the Revised Code. Upon the request of the council, the recipient shall provide the council any information necessary to perform its review. On the basis of its review, the council may submit to the legislative authority written recommendations for enhancing compliance with the nondiscriminatory hiring policies.

(E) A legislative authority that receives from a tax incentive review council written recommendations under division (C)(1) or (D) of this section shall, within sixty days after receipt, hold a meeting and vote to accept, reject, or modify all or any portion of the recommendations.

(F) A tax incentive review council may request from the recipient of a tax exemption under Chapter 725. or 1728. or section 3735.67, 5709.28, 5709.40, 5709.41, 5709.45, 5709.62, 5709.63, 5709.632, 5709.73, or 5709.78 of the Revised Code any information reasonably necessary for the council to perform its review under this section. The request shall be in writing and shall be sent to the recipient by certified mail. Within ten days after receipt of the request, the recipient shall provide to the council the information requested.

SECTION 2. That existing sections 148.061, 303.213, 307.204, 503.01, 505.10, 505.266, 507.02, 507.021, 519.213, 713.081, 4113.52, 5709.41, 5709.74, 5709.75, 5709.78, and 5709.85 of the Revised Code are hereby repealed.

SECTION 3. (A) For purposes of this section:

(1) "Fire district" means the Little Miami Joint Fire and Rescue District.

(2) "Governing board," "interim moneys," and "subdivision" have the same meanings as in section 135.01 of the Revised Code.

(3) "Treasurer" and "other obligations" have the same meanings as in section 135.14 of the Revised Code.

(B) Notwithstanding any provision of Chapter 135. of the Revised Code to the contrary, the treasurer or governing board of a subdivision that is a member of a fire district created pursuant to section 505.371 of the Revised Code may invest all or part of the interim moneys in bonds or other obligations of the fire district of which it is a member. The bonds or other obligations shall mature within twenty years from the date of settlement.

(C) For purposes of this section, divisions (B)(4) and (M) of section 135.14 of the Revised Code do not apply.

SECTION 4. Section 505.10 of the Revised Code is presented in this act as a composite of the section as amended by both H.B. 48 and S.B. 268 of the 127th General Assembly. The General Assembly, applying the principle stated in division (B) of section 1.52 of the Revised Code that amendments are to be harmonized if reasonably capable of simultaneous operation, finds that the composite is the resulting version of the section in effect prior to the effective date of the section as presented in this act.

Speaker _____ *of the House of Representatives.*

President _____ *of the Senate.*

Passed _____, 20____

Approved _____, 20____

Governor.

The section numbering of law of a general and permanent nature is complete and in conformity with the Revised Code.

Director, Legislative Service Commission.

Filed in the office of the Secretary of State at Columbus, Ohio, on the ____ day of _____, A. D. 20 ____.

Secretary of State.

File No. _____ Effective Date _____